GOVERNMENT OF EAST PAKISTAN

FINANCE ACCOUNTS
1958-59

AND

THE AUDIT REPORT
1960

Officer on Special Duty (Home Deptt.),
In-charge, East Pakistan Government Press, Dacca
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List of Corrections to the Finance Accounts of the Government of East Pakistan for 1958-59 and the Audit Report, 1960.

G 3 (24)

No. 1.

Page 4, Para. 5, Total Direct Demands on the Revenue—

In Col. 8, *for*—1,41,86 *read*—2,41,86

No. 2.

Page 15, 52.A.—Other Revenue, etc.—

In lines 2 to 4, *for* "Receipts from Electricity Schemes" *Deduct*—Working and "81.A.—Capital Outlay Expenses on Electricity Schemes"

read "XLI.—Receipts from Electricity Schemes—*Deduct*—Working Expenses" and "81. A.—Capital Outlay on Electricity Schemes."

No. 3.

Page 61, XLIX.—Grants-in-aid, etc., Minor head "Grant from the Central Government by way of general financial assistance (91,00,000)".

for "Grant from the Central Government by way of general financial assistance."

read "Subvention from Central Government."

No. 4.

Page 68, 25.—General Administration, Group head H.—Charges in England—

for "High Commissioner for Pakistan"

read "High Commissioner for Pakistan—

Salaries and Expenses of High Commissioner's Department."

No. 5.

Page 70, 37.—Education, E—General—Charges in England—

for "Charges in England 28,284"

read "F.—Charges in England—High Commissioner—
Leave, Deputation, Salaries and Sterling Overseas pay 26,024
Government Scholarships 2,260."

EPGP-61/62-4447E-350.

[illegible] Corrections to the Indian Accounts of the Government of [illegible] for 1958-59 and the Audit Report, 1960.

No. 1.

[illegible] 6 [illegible] 3, *Total Direct Demands during the year*—

[illegible] Cols. [illegible]—1,41,86 *read*—2,41,[illegible]

No. 2.

[illegible] XLA.—*Other Revenue, etc.*—

[illegible] 2 to 4, *for* "Receipts from Electricity Schemes" [illegible] and "81A.—Capital Outlay [illegible] Electricity Schemes"

read "XLI.—Receipts from Electricity Schemes—[illegible] Working Expenses" and "81A.—Capital Outlay on Electricity Schemes."

No. 3.

[illegible] *Grants-in-aid, etc., Miscellaneous Grants from the Central Government by way of general financial assistance* [illegible].

[illegible] from the Central Government by way of general financial [illegible]

[illegible] Subvention from Central Government."

No. 4.

[illegible] *Charges*, [illegible] *General Administration, Group head H.—Charges in England*.

[illegible] High Commissioner for Pakistan"

[illegible] High Commissioner for Pakistan—

Salaries and Allowances of High Commissioner's Department."

No. 5.

[illegible] E—[illegible]

FINANCE ACCOUNTS, GOVERNMENT OF EAST PAKISTAN, 1958-59.

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FINANCE ACCOUNTS OF THE GOVERNMENT OF EAST PAKISTAN FOR THE YEAR 1958-59 AND THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF PAKISTAN.

Certificate of the Comptroller and Auditor General of Pakistan.

This compilation containing the Finance Accounts of the Government of East Pakistan for the year 1958-59 and the report of the Comptroller and Auditor General of Pakistan presents the accounts of the receipts and outgoings of the Government of East Pakistan for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the Revenue and Capital Accounts, the Accounts of the Public Debt and the Liabilities and Assets of the Government of East Pakistan as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of Pakistan on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with paragraph 11(4) of the Pakistan (Audit and Accounts) Order, 1952, read with Article 4 (1) of the Laws (Continuance in Force) Order, 1958, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to the Government of East Pakistan.

The Accounts for 1958-59 which as Comptroller and Auditor General, I am required to audit, both the Finance Accounts and the Appropriation Accounts, have been examined under my direction in accordance with the provisions of the Pakistan (Audit and Accounts) Order, 1952, read with Article 4 (1) of the Laws (Continuance in Force) Order, 1958. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the accounts of revenue, but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts herewith presented are correct statements of the receipts and outgoings of the Government of East Pakistan for the year 1958-59.

M. FAZL-I-HAQ,
For *Comptroller and Auditor-General of Pakistan.*

Karachi:

The 14th October, 1961.

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. *Main Divisions of Accounts.*—There are four main divisions of Government accounts—

(1) Revenue.

(2) Capital.

(3) Debt.

(4) Remittance.

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure usually met from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with re-payments of the former and the recoveries of the latter. The fourth and last division embraces all merely adjusting heads, *e.g.* cash remittances from one treasury to another, transfers between different accounting circles and remittances between Pakistan and England. Credits and Debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year, April 1958 to June, 1959, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government Commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Pakistan Audit Department.

2. *Sections and Heads of Accounts*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into Major heads of Accounts. The Sections are distinguished by letters of the alphabet, a single letter denoting the Revenue portion and a double letter denoting the Capital portion of a particular category of transactions, *e.g.* Section "A" denotes the Revenue and Expenditure grouped as "Principal Heads of Revenue" and Section "AA" denotes the Capital Expenditure on works conneted therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the Receipt side and Arabic on the Disbursement side. No numbering is adopted for Debt and Remittance heads though these are also arranged in Sections.

The Major heads are sub-divided into Minor heads and the Minor heads into Sub-heads and Detailed Heads. Under each of these heads, the expenditure is shown distributed between Charged and Voted. The Major, Minor and the Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily indentical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts, but in general a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accunts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves*—The accounts work from balance to balance these balances working upto the general cash balances, a portion of which is kept in the treasuries within the Province while the rest is deposited with the State Bank of Pakistan. Apa t from these cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in Treasury Bills and other short term securities of the Government of Pakistan.

4. *Changes during the year under Report*—Under the financial provision of the new constitution which became operative with effect from the year 1957-58, all the Government transactions are classified in the following two accounts.

(*i*) *Provincial Consolidated Fund*—This includes transactions in respect of all revenues received, all loans raised and all moneys received in repayment of any loan and all *charged* and voted expenditure met out of the moneys so received.

(*ii*) *Public Account of the Province*—This includes transactions in respect of all other public moneys received/paid. Accordingly the estimates of 'receipts and disbursements pertaining to the Provincial Consolidated Fund and incomings and outgoings from the Public Account of the Province where shown separately in the Annual Financial Statement. Receipts and repayments of Debt and Loans and Advances by Provincial Governments are now a part of the Provincial Consolidated Fund. The balances, in respect thereof, however continue to be reviewed in part B of the compilation as hitherto.

Note—In using this compilation the following information may be noted :—

(*i*) In Pakistan the financial year used to run from April 1, to March, 31 which has, however, since been changed as from July 1, to June 30. The change took effect from 1st July, 1959. The period April 1, 1958 to June 30, 1959 has been treated as one year. Thus the present accounts for 1958-59 cover the period. April 1, 1958 to June 30, 1959.

(*ii*) 100 Thousands		1 Lac.
100 Lacs	..	1 Crore.
10 Lacs	..	1 Million.
1 Crore	..	10 Millions.

(*iii*) Rupees 1 Crore is equal to U. S. \$2·1 millions or £7,50,000 sterling.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.

SUMMARY OF THE TRANSACTIONS OF THE YEAR UNDER REPORT (1958-59.)

5. A summary of the detailed transactions during the year under report as compared with the Budget for the year is given in the sub-joined statement:—

Receipts. 1	Budget Estimates, 1958-59. 2	Actuals, 1958-59. 3	More (+) Less (—). 4	Disbursements. 5	Budget Estimates, 1958-59. 6	Actuals, 1958-59. 7	More (+) Less (—). 8
Revenue.		A.—PROVINCIAL CONSOLIDATED FUND. I.—REVENUE.					
Principal Heads of Revenue—				*Expenditure.*			
Customs	6,16,33	5,16,94	—99,39	Direct Demands on the Revenue—			
Central Excise Duties	2,38,00	2,61,61	+23,61				
Taxes on Income other than Corporation Tax.	3,55,69	4,50,30	+94,61	Taxes on Income other than Corporation Tax.	5,78	6,43	+65
Sales Tax	3,25,00	3,62,04	+37,04	Salt	82	52	—30
Taxes on Income, etc.	..	1,26,19	+1,26,19	Opium	..	3	+3
Land Revenue	13,55,83	13,05,01	—50,82	Land Revenue	7,49,94	5,02,86	—2,47,08
Provincial Excise	1,20,86	1,33,26	+12,40	Provincial Excise	25,36	22,61	—2,75
Stamps	3,18,33	4,01,80	+83,47	Stamps	12,36	12,70	+34
Forest	1,04,95	1,66,18	+61,23	Forest	34,26	34,67	+41
Registration	1,13,00	1,34,16	+21,16	Registration	41,53	48,40	+6,87
Receipts under Motor Vehicles Acts.	17,44	26,69	+9,25	Charges on account of Motor Vehicles Acts.	..	..	..
Taxes and Duties levied for Rehabilitation of displaced persons.	2,71	20,36	+17,65	Other Taxes and Duties	59	56	—3
Other Taxes and Duties	1,42,72	1,93,30	+50,58				
Total Principal Heads of Revenue.	37,10,86	40,97,84	+3,86,98	Total Direct Demands on the Revenue.	8,70,64	6,28,78	—1,41,86

Irrigation—Net Receipts ..	32,87	8,29	—24,58	Irrigation	46,98	1,80,87	+1,33,89
Debt Services ..	16,86	59,40	+42,54	Debt Services	5,55,92	10,80,68	+5,24,76
Civil Administration ..	2,57,05	5,37,40	+2,80,35	Civil Administration ..	19,51,01	20,97,93	+1,46,92
Civil Works and Miscellaneous Public Improvements.	1,02,92	76,66	—26,26	Civil Works and Miscellaneous Public Improvements.	2,35,87	1,27,96	—1,07,91
Electricity Schemes—Net Receipts.	70,09	1,42,22	+72,13	Electricity Schemes ..	4,17	4	—4,13
Miscellaneous	2,69,80	1,94,28	—75,52	Miscellaneous .. .	3,95,23	3,83,51	—11,72
Contributions and Miscellaneous adjustments between Central and Provincial Governments.	31,38	1,11,14	+79,76	Extraordinary charges ..	4,58	4,83	+25
Extraordinary Receipts ..	6,10	27	—5,83	Development	8,08,78	6,82,56	—1,26,22
Civil Defence ..	..	..	..				
Total Revenue ..	44,97,93	52,27,50	+7,29,57	Civil Defence	1,23	1,31	+8
				Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	25,38	21,26	—4,12
Surplus	..	17,77	} —4,19,63				
Deficit	4,01,86						
				Total Expenditure on Revenue Account.	48,99,79	52,09,73	+3,09,94

Receipts.	Budget Estimates, 1958-59.	Actuals, 1958-59.	More (+) Less (—).	Disbursements.	Budget Estimates, 1958-59.	Actuals, 1958-59.	More (+) Less (—).
1	2	3	4	5	6	7	8
				II.—CAPITAL.			
				Capital Expenditure outside the Revenue Account.			
				Forests	50,92	7,39	—43,53
				Irrigation, Navigation, Embankment and Drainage Works.	15,56,77	9,51,18	—6,05,59
				Public Health	99,02	15,79	—83,23
				Agricultural Improvement and Research ..	2,38,08	1,52,72	—85,36
				Industrial Development ..	2,46,31	45,02	—2,01,29
				Ports	1,01,00	95	—1,00,05
				Town Development Schemes	4,38,71	99,85	—3,38,86
				Civil Works	5,50,42	5,98,46	+48,04
				Electricity Schemes ..	4,99,07	1,91,11	—3,07,96
				Capital Account of other Works outside the Revenue Account.	3,97	3,95	—2
				Printing Presses ..	..	1	+1
				Provincial Schemes of State Trading.	10,00,40	—3,97,91	—13,98,31
				Provincial Miscellaneous Investments.	..	1,01,00	+1,01,00
				Total ..	47,84,67	17,69,52	—30,15,15

III.— DEBT.

Public Debt—			
Floating Debt	3,00,00	14,53,21	+11,53,21
Loans from the Central Government.	55,50,81	17,64,73	—37,86,08
Total ..	58,50,81	32,17,94	—26,32,87
Loans and Advances by Provincial Governments.			
Recoveries of Loans and Advances.	44,10	1,40,78	+96,68
Total ..	44,10	1,40,78	+96,68
Total A.—Provincial Consolidated fund—	1,03,92,84	85,86,22	—18,06,62

Public Debt—			
Floating Debt	5,50,00	16,23,00	+10,73,00
Loans from the Central Government.	..	1,50,15	+1,50,15
Total ..	5,50,00	17,73,15	+12,23,15
Loans and Advances by Provincial Governments.			
Loans and Advances ..	4,49,81	4,34,39	—15,42
Total ..	4,49,81	4,34,39	—15,42
Total A.—Provincial Consolidated Fund—	1,06,84,27	91,86,79	—14,97,48

B.—PUBLIC ACCOUNT OF THE PROVINCE.

Unfunded Debt—			
State Provident Funds ..	1,33,47	1,36,74	+3,27
Total ..	1,33,47	1,36,74	+3,27
Deposits and Advances—			
Appropriation for Reduction or Avoidance of Debt	20,85	11,43,14	+11,22,29
Depreciation Reserve Funds	13,97	13,14	—83
Deposits of Local Funds ..	4,74,51	5,59,09	+84,58
Civil Deposits ..	10,94,10	13,61,57	+2,67,47
Other Accounts ..	4,99,55	2,40,13	—2,59,42
Advances not bearing Interest	92,32	1,26,26	+33,94
Suspense	22,97,98	35,52,48	+12,54,50
Total ..	44,93,28	69,95,81	+25,02,53

Unfunded Debt—			
State Provident Funds ..	62,55	69,81	+7,26
Total ..	62,55	69,81	+7,26
Deposits and Advances—			
Appropriation for Reduction or Avoidance of Debt.	6,68	..	—6,68
Deposits of Local Funds ..	4,55,70	5,38,48	+82,78
Civil Deposits	9,27,40	10,39,36	+1,11,96
Other Accounts	5,01,28	2,59,89	—2,41,39
Advances not bearing Interest	69,14	94,48	+25,34
Suspense	23,17,43	36,98,61	+13,81,18
Total ..	42,77,63	56,30,82	+13,53,19

Receipts	Budget Estimates, 1958-59.	Actuals, 1958-59.	More (+) Less (—).	Disbursements.	Budget Estimates. 1958-59.	Actuals, 1958-59.	More (+) Less (—).
1	2	3	4	5	6	7	8
			IV.—	REMITTANCES.			
Remittances—				*Remittances—*			
Remittances	86,22,25	95,26,58	+9,04,33	Remittances	86,22,25	1,03,57,72	+17,35,47
Total B—Public Account of the Province.	1,32,49,00	1,66,59,13	+34,10,13	Total B—Public Account of the Province.	1,29,62,43	1,60,58,35	+30,95,92
Total—Receipts ..	2,36,41,84	2,52,45,35	+16,03,51	Total—Disbursements ..	2,36,46,70	2,52,45,14	+15,98,44
Cash Balance—				*Cash Balance—*			
(A) Opening Balance ..	96,63	—6,17,38	—7,14,01	(A) Closing Balance ..	91,77	—6,17,17	—7,08,94
Grand Total ..	2,37,38,47	2,46,27,97	+8,89,50	Grand Total ..	2,37,38,47	2,46,27,97	+8,89,50

(A) Increase of Cash Balance during the year 21. Balances as a whole both Cash and Invested are dealt with in paragraph 14 of the Report.

IMPORTANT VARIATIONS FROM BUDGET ESTIMATES.

Brief explanations of the more important variations from the Budget Estimates both of receipts and disbursements, as exhibited in the foregoing statement, are given below—

A.—PROVINCIAL CONSOLIDATED FUND.

RECEIPTS.

INCREASE IN RECEIPTS.

I.—REVENUE.

II.—Central Excise Duties (+23,61).—Larger share of net proceeds of Central Excise Duties assigned to the Province.

IV.—Taxes on Income other than Corporation Tax (+94,61)—Larger collection of taxes on Agricultural Income (1,04,34); partly set off by smaller share of net proceeds assigned to the Province (8,43) and larger refunds (1,30).

IV-A.—Sales Tax (+37,04).—Larger share of net proceeds of Sales Tax assigned to the Province.

IV-B.—Taxes on Income, etc. (+1,26,19).—Post-budget decision to accommodate the share of net proceeds of Taxes on Income realised under Martial Law Regulation.

VIII.—Provincial Excise (+12,40).—Larger realisation of Excise Duty from country spirits (12,25), hemp and other drugs (4,48), wines and spirits (2,36), commercial spirits (2,11) and country frmented liquors (1,24); partly set off by smaller realisation from opium (9,12) and malt liquor (92).

IX.—Stamps (+83,47).—Mainly larger court fees realised in stamps (75,86), larger sale of stamps—non-judicual (11,54), larger realisation of duties on impressing documents (32) and larger miscellaneous receipts (11); partly set off by smaller realisation of stamp duties on bills of exchange, cheques and other commercial documents (2,63) and larger refunds (1,76).

X.—Forest (+61,23).—Larger realisation from timber and other produce removed from the forests by Consumers or Purchasers (39,94), from timber and other produce removed from the forests by Government Agency (11,31), Miscellaneous (6,16), smaller refunds (3,26) and larger realisation from Drift and Waif wood and confiscated forest produce (56).

XI.—Registration (+21,16).—Mainly larger realisation of fees for registering documents (16,44), larger fees for copies for registered documents due to greater demand for certified copies of documents (2,54) and larger receipts under 'Miscellaneous' (2,17).

XII.—Receipts under Motor Vehicles Acts (+9,25).—Better collection under the Provincial Motor Vehicles Taxation Act (6,41) and fees and other receipts (3,81); partly set off by smaller receipts under the Motor Vehicles Act, 1939 (97).

XII-A.—Taxes and Duties levied in connection with the Rehabilitation of displaced persons (+17,65).—Mainly better collection and realisation of arrear taxes.

XIII.—Other Taxes and Duties (+50,58).—Mainly better collection under "Entertainment Tax" (26,97), "Taxes for the increase of General Revenues" (16,52), betting tax (5,04), East Bengal Jute Dealers Registration Act, 1949 (4,48), Bengal Electricity Duty Act, 1935 (2,50), East Bengal Finance Act, 1950 (2,22) and larger receipts under East Pakistan Finance Act, 1956 (99); partly set off by transfer of taxes in connection with the rehabilitation of refugees under the head "XII-A—Taxes and Duties levied in connection with the Rehabilitation of displaced persons" (8,26).

XX.—Interest (+42,54).—Mainly better realisation of interest on arrears of revenue due to improved collection of arrear revenues (25,67) and larger realisation of interest on loans and advances by Provincial Government due to better collection (15,53); and larger interest on Irrigation capital outlay incurred before 1st April, 1937 (1,31).

Civil Administration (+2,80,35)—The important variations under its components are detailed below—

Increases.

XXI.—Administration of Justice (+20,04).—Mainly larger realisation of general fees, fines and forfeitures (21,99), Miscellaneous fees and fines (56) and miscellaneous (43); partly set off by larger refunds (2,15), smaller realisation from the sale of unclaimed and escheated property (73) and smaller recoveries of overpayments (7).

XXII.—Jails and Convict Settlements (+3,04).—Mainly better collection from Jail manufactures.

XXIII.—Police (+2,06,30,).—Mainly better receipts under miscellaneous (2,05,39), larger collection under Police supplied to Public Departments, private companies due to realisation of some arrears (2,26), larger receipts under Cash receipts under the Arms Act (1,37), larger recoveries of overpayments (87) and larger realisation of fees, fines and forfeitures (35); partly set off by smaller collection of payment for services rendered (4,01).

XXIX.—Agriculture (+79,75).—Mainly larger agricultural receipts from sale proceeds of Chemical Fertilizer.

XXXII.—Industries (+7,11).—Larger realisation under Industries (6,12) and Fisheries (99).

XXXVI.—Miscellaneous Departments (+14,22)—Mainly better collection due to larger realisation from the sale of Forms of application under the Jute Regulation Act.

Decreases.

XXVI.—Education (—29,82).—Smaller grant from the Central Government for Social Uplift Schemes (52,26) and smaller fees, Government Secondary Schools (27); partly set off by larger transfer from Deposit account of grant by the Central Government for Flood Relief Measures (22,49), larger collection of payment for services rendered (11) and larger receipt under miscellaneous (11).

XXVII.—Medical (—11,72).—Mainly smaller Hospital receipts (7,94), non transfer from the Deposit account of grant made by the Central Government for Social Uplift Schemes due to earlier completion of the projects (3,44), smalle

amount of contributions received during the year (1,86) and smaller recoveries of over-payments (17); partly set off by larger realisation from the sale of medicines (1,72).

XXVIII.—Public Health (—6,86).—Mainly smaller amount transferred from the Deposit account of grant from the Central Government for Social Welfare Schemes (9,98) and smaller collection of payments for services rendered (80); partly set off by larger amount transferred from the Deposit account of grant by the Central Government for Social Uplift Schemes (1,78), larger sale proceeds of sera and vaccines (97), recoveries of over payments (86), receipts on account of Thana and Rural dispensaries (29) and larger miscellaneous receipts (5).

XXX.—Veterinary (—1,30)—Mainly smaller receipts under all the minor heads.

XLI.—Receipts from Electricity Schemes (+72,13).—Larger sale of power (62,99) and smaller working expenses (10,31); partly set off by smaller miscellaneous revenue (1,17).

Contributions and Miscellaneous adjustments between Central and Provincial Governments (+79,76).—The variation is detailed below—

(*i*) *XLIX.—Grants-in-aid from Central Government (+79,74).*—Mainly larger grant from the Central Government by way of general financial assistance (59,92), for Development Schemes (17,40) and Foreign Aid towards Village-AID Programme (2,36).

(*ii*) *L.—Miscellaneous Adjustments between Central and Provincial Governments (+2).*—Larger receipts from Central Government on account of re-imbursements of collections on licences issued under the Petroleum and Explosive Acts as payment for Agency Work done by the Provincial Officers.

III.—DEBT.

Floating Debt (+11,53,21).—Drawal of Cash Credit Advances (9,86,21) and larger drwal of Ways and Means Advances (2,67,00); partly set off by non-issue of Treasury Bill (1,00,00).

Loans and Advances by Provincial Government (+96,68).—Better collections under all the minor heads.

Decrease in Receipts.

I.—REVENUE.

I.—Customs (—99,39).—Smaller share of net proceeds of export duties assigned to the Province.

VII.—Land Revenue (—50,82).—Mainly smaller collections from properties acquired under East Bengal Act XXVIII of 1951 (39,44), smaller collection of ordinary revenues (5,53), sale of Government estates (2,05), smaller recoveries on account of survey and settlement charges (1,96), smaller receipts under "Miscellaneous" (1,89) and smaller realisation of rates and cesses on lands (50); partly set off by smaller refunds (26), larger collection of payments for services rendered (25) and larger recoveries of overpayments (10).

Irrigation (—24,58).—Increased working expenses for Navigation, Embankment and Drainage Works under the Major head "XVII—Irrigation, etc." (24,83); partly set off by larger receipts under the Major head "XVIII—Irrigation, etc." (25).

XXXIX.—Civil Works (—26,26).—Mainly smaller transfer from the Central Road Fund (54,43); partly set off by larger receipt under "Miscellaneous (22,67), larger recoveries of expenditure (2,83), larger realisation of rents on Government buildings (2,07) and larger collection from ferry receipts (61).

Miscellaneous (*—75,52*).—The variations under its components are detailed below—

(i) *XLIV.—Receipts-in-aid of Superannuation* (*+3,30*).—Mainly larger receipts under "Miscellaneous" (2,79) and larger receipt on account of contribution for pensions and gratuities (55); partly set off by absence of receipts in England (5).

(ii) *XLV.—Stationery and Printing* (*+6,02*).—Mainly larger other Press receipts (8,89) and larger collection from the sale of Gazettes and other publications (53); partly set off by smaller collection from the sale of plain paper used with stamps (3,39) and larger refunds (2).

(iii) *XLVI.—Miscellaneous* (*—84,84*).—Mainly smaller receipts under "Miscellaneous" (1,62,93), smaller subvention from the fund for the rehabilitation of refugees (41,55), smaller amount transferred from the Deposit account of grant from the Central Government for Social Uplift Schemes (4,41) and larger refunds (79); partly set off by contributions (61,48) larger amount transferred from the Deposit account of grant by the Central Government for Flood Relief Measures (32,16), larger unclaimed deposits (23,45), larger recoveries of over-payments (5,86), larger collection from sale of old stores and materials (1,47), other fees, fines and forfeitures (30) and larger fees for Government audit (13).

LI.—Extraordinary Receipts (*—5,83*).—Absence of recoveries for Fire Services due to East Pakistan Fire Service Ordinance, 1959 having not been given effect to during the year.

III.—DEBT.

Loans from the Central Government (—37,86,08).—Smaller amount of loan sanctioned by the Central Government.

EXPENDITURE.

INCREASE IN EXPENDITURE.

I.—REVENUE.

4.—Taxes on Income other than Corporation Tax (*+65*).—Mainly entertainment of additional staff for the newly opened Range offices for collection of Agricultural Income Tax.

11.—Registration (*+6,87*).—Mainly payment of arrear claims of copyists of Registration Offices (5,14), bonus and cash allowance of extra-muharrirs (1,19), normal growth of expenditure on pay of Officers (22), arrear increased pay of certain Sub-Registrars (16) and larger expenditure connected with the remittance of registration fees, etc., (10).

Irrigation.

17.—Interest on works for which Capital Accounts are kept (*+1,10,58*) } +1,33,89

18—Other Revenue Expenditure financed from Ordinary Revenues (*+23,31*). }

Mainly adjustment of a larger amount on account of interest on Irrigation Capital outlay (1,10,58), smaller recoveries from the Central Government on account of various Irrigation Schemes (49,93), larger purchase of materials (2,43), larger expenditure under 'Works' (1,67) and under 'Establishment' (1,18); partly set off by transfer of *pro rata* establishment, etc., charges to heads "XVII.—*Deduct*—Working Expenses" and "68.—Construction of Irrigation, etc". (15,90), smaller expenditure for survey works (14,22), under "Emergency Irrigation Works" (1,61) and absence of expenditure under "Reserve for Maintenance and Repairs" (31).

Debt Services (+*5,24,76*).—The variation is explained below—

22.—Interest on Debt and other Obligations (+*3,42,16*)—Mainly payment of arrear interest charges on Central loans (4,27,16), drawal of larger amount of advances from Bank consequent on shortfall and unfavourable Ways and Means position and also increase in the Bank rate of interest (10,05), payment of interest on larger amount of subscriptions to the State Provident Funds and enhancement in the rate of interest (5,70), interest, etc., on permanent Debt having been accounted for 15 months against Budget provision for 12 months (5,37) and larger payment of interest on Central loans due to miscalculation (3,19); partly set off by larger transfer on account of interest on Irrigation Capital outlay (1,09,28), non-issue of Treasury Bills (13) and small expenditure connected with the issue of new loans (4).

23—Appropriation for Reduction or Avoidance of Debt (+*1,82,60*).—Larger contributions to the Sinking Funds for redemption of 3½ per cent. East Pakistan Loan, 1960 (3,05,58); partly set off by smaller payment of Central Loans (1,22,98).

Civil Administration (+*1,46,92*).—The important variations under its components are detailed below—

Increases.

27.—Administration of Justice (+*6,02*).—Mainly larger expenditure under "Civil and Sessions Courts" for payment of arrear pay and allowances and filling up of vacant posts (4,50), clearance of arrear law charges, etc. (80), appointment of a High Court Judge (26), filling up of vacant posts under "High Court' (21), expenditure for the defunct Law Commission (15) and larger fees to the mufassil pleaders (10).

28.—Jails and Convict Settlements (+*15,86*).—Mainly larger expenditure due to increase in prison population (10,57) and smaller recoveries due to smaller supplies of jail manufactures (4,78), loss on sale of subsidised food due to rise in the price of food-stuff (38) and payment of arrears of pay and allowances in the modified scales of pay, etc. (13).

29.—Police (+*63,31*).—Mainly smaller recoveries from other Governments, Departments, etc. (64,75), larger expenditure under "District Executive Force" (15,76) larger expenditure on East Pakistan Rifles (15,52), and payment of arrear pay in the modified scales to certain officer of the Intelligence Bureau (54); partly set off by execution of smaller works by the works, Housing and Settlement (C. & B.) Department due to non-availability of building materials (17,13), non-payment of the repair bills of the Pakistan Industrial Development Corporation due to non-clearance of their dues to Government of East Pakistan (8,00), non-purchase of Motor Vehicles (6,75) and non-purchase of watercraft (2,03).

37.—Education (+*23,68*).—Mainly expenditure for repairs and re-construction of non-Government Educational Institutions affected by natural calamities.

38.—Medical (+*10,64*).—Mainly larger expenditure under "Provincialisation of Sadar and Sub-divisional Hospitals" (9,27), under "Medical Colleges and Schools" (1,23) and "Hospitals and Dispensaries" (81); partly set off by absence of expenditure under "Charges in England" (74).

39.—Public Health (+*9,92*).—Mainly larger expenditure under "Expenses in connection with Epidemic diseases" (7,95), larger expenditure on Public Health Schemes (1,46), under "Bacteriological Laboratories" (57) and under "Works" (43); partly set off by smaller expenditure under "Directorate of Public Health" 62).

40.—Agriculture (+29,00).—Mainly absence of recoveries from other Governments, Departments, etc. (41,21), larger expenditure under "Superintendence" (7,21) and under "Charges in England (23); partly set off by smaller expenditure under "Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs (18,48) and under "Agricultural Experiment and Research" (1,25).

41.—Veterinary (+1,54).—Mainly absence of recoveries from other Governments, Departments, etc., on account of Hospitals and Dispensaries (2,43), larger expenditure under "Veterinary Experiment and Research" (65) and under "Subordinate Establishment" (47); partly set off by smaller expenditure under "Hospitals and Dispensaries (1,82) and smaller expenditure under "Superintendence" (4).

42.—Co-operation (+2,24),—Mainly drawal of arrears of pay and allowances by the staff as a result of re-fixation of their pay in the modified scales of pay, etc.

Decreases.

30.—Ports and Pilotage (—7,56).—Mainly smaller expenditure under "Charges for Pooled Launches" (6,18), larger recoveries from other Governments, Departments, etc. under "Charges for Pooled Launches" (3,26) and smaller expenditure under "Ports Establishments" (12); partly set off by payment of grants-in-aid to the Inland Water Transport Authority for execution of certain works already taken up by the Joint Steamer Company (2,03).

36.—Scientific Departments (—52).—Mainly non-finalisation of the Scheme for the establishment of a greater Museum at Dacca.

43.—Industries (—3,32).—Mainly smaller expenditure under Cottage Industries chiefly due to vacant posts, non-establishment of Divisional and District offices, less payment of scholarships and grant -in-aid and other items (3,02) and non-implementation of certain schemes under Fisheries (39); partly set off by larger expenditure under "Pay of Officers" subordinate to Fisheries (13).

47.—Miscellaneous Departments (—4,00).—Mainly smaller expenditure under "Directorate of Jute" chiefly for non-filling up of certain vacancies, non-drawal of the revised rates of pay and abandonment of the scheme for the construction of the office building at Dacca (4,11); partly set off by excess expenditure resulting from officiating arrangements against leave vacancies without provision in the Directorate of Provincial Statistical Board and Bureau of Commercial and Industrial Intelligence (21).

II.—CAPITAL.

81.—*Capital Accounts of Civil Works Outside the Revenue Account (+48,04).*—Mainly larger expenditure for expanded Road Programme (2,77,77), absence of recoveries from the Central Government (70,05) and adjustment under the head of *pro rata* establishment, etc. charges not provided for (30,96); partly set off by larger adjustment of cost of materials purchased but not paid for (1,99,73), smaller expenditure under Original Works—Buildings (1,20,12), Tools and Plant (10,51) and smaller expenditure under Establishment (40).

90.—*Provincial Miscellaneous Investments (+1,01,00).*—Post-budget decision for Investment in the Share Capital of the East Pakistan Film Development Corporation (51,00) and subscription to the Share Capital of the Agricultural Bank (50,00).

III.—DEBT.

Floating Debt (+10,73,00).—Larger repayment of Cash Credit Advances (8,80,00) and Ways Advances (2, 93,00); partly set off by non-issue of Treasury Bills (1,00,00).

Loans from the Central Government (+1,50,15).—Repayment of the loans from the Central Government without Budget provision.

DECREASE IN EXPENDITURE

I.—REVENUE.

7.—Land Revenue (*—2,47,08*).—Mainly smaller expenditure incurred for acquisition and management of properties acquired under East Bengal Act XXVIII of 1951 (2,44,35), smaller expenditure on "Survey, Settlement and Record Operations" (3,91) and under "Management of Government Estates" (61); partly set off by larger expenditure under "Land Acquisition Establishment" (1,49) and under "Record Room Establishment" (67).

8.—Provincial Excise (*—2,75*).—Mainly non-receipt of full quantity of opium indented for from India (2,91); partly set off by larger expenditure on account of payment of arrears due to refixation of pay in the modified scales of pay, etc. (17) and officiating appointments against leave vacancies (3).

50.—*Civil Works* (*—1,07,91*).—Mainly purchase of materials under "Suspense but not paid for (52,56), transfer of *prorata* establishment, etc., charges to the heads "63-B", "80" and "81" (32,24), larger recoveries on account of establishment, etc. (25,28), smaller expenditure under "Original Works-Buildings" (8,62), under 'Original Works-Communications" (8,61), smaller grants-in-aid (1,22), smaller expenditure on repairs to requisitioned buildings (80) and smaller expenditure on tools and plant (63); partly set off by larger expenditure under "Establishment" (11,85) and on repairs to Government Buildings, etc. (10,32).

52-A.—*Other Revenue Expenditure connected with Electricity Schemes* (*—4,13*). —Transfer of *pro rata* establishment, etc. charges to the heads "XLI.—Receipts from Electricity Schemes" *Deduct*—Working and "81-A.—Capital Outlay Expences on Elecricity Schemes".

Miscellaneous (*—11,72*).—The variation is composed of the following:—

54.—*Famine* (*+86,79*).—Mainly larger gratuitous relief during the year (45,91) and implementation of larger number of schemes in the distressed areas (40,88).

55.—*Superannuation Allowances and Pensions* (*+2,61*).—Mainly larger drawal of pensions in the High Commissioner's office in London.

56.—*Stationery and Printing* (*+38*).—Mainly larger expenditure under "Government Presses" (3,93) and "Printing at Private Presses" (12); partly set off by smaller expenditure under "Stationery supplied by other Governments" (1,59), under "purchase of plain paper used with stamps" (1,17), smaller charges in England (50) and smaller discount on plain paper used with stamps (42).

57.—*Miscellaneous* (*—1,10,97*).—Mainly smaller expenditure under "expenditure in connection with Mohajireen" (55,44), under "Irrecoverable temporary loans and advances written off" (49,96), under "Expenditure for uplift of Minorities" (7,99), under "Boundary Dispute Tribunal and Survey and Demarcation of Inter-Dominion Boundary" (2,93), and under "Welfare activities for students" (2,00); partly set off by expenditure under "Public Works Cess Act" (4,33) and under "Ferries Act" (3,25).

63-B.—*Development* (*—1,26,22*).—Mainly smaller expenditure under "Education—Colleges and Universities—5 years plan" (2,00,58), under "Village AID Programme" (1,60,71), and "Education—Secondary Schools" (52,39), under "Medical-Social Uplift Schemes" (17,20) and "Medical-General" (11,09), under "Labour

Welfare Schemes" (5,35), under "Scheme for the supply of Community Listening sets in Rural areas" (4,49), under "Forest" (4,22), under "Peace time Fire Service" (1,69) and under "Improvement of Orphanages" (1,20); partly set off by smaller coveries from other Governments, Departments, etc. (2,95,00), larger expenditure under "Education-Primary Schools" (34,96) and under "Education-Cadet College" (2,90).

Capital expenditure within the Revenue Account **(—4,12)**.—Mainly smaller number of commutation cases of pensions.

II.—CAPITAL.

65A.—*Capital Outlay on Forests* (—*43,53*).—Mainly non-execution of schemes in full (37,10), larger receipts and recoveries (5,43) and observance of economy (98).

68.—*Construction of Irrigation, Navigation and Drainage Works etc*(—*6,05,59*)—Mainly smaller expenditure under "Karnafuli Project" (4,18,69), under "Ganges-Kobadak—1st phase" (2,23,39), under "Miscellaneous Irrigation Schemes" (38,14), under "Ganges-Kobadak Project—Survey" (21,67), under "Grow More Food Schemes" (12,78), non-utilisation of fund earmarked for Water and Power Development Authority (12,00), smaller expenditure on schemes under "National Savings Allocation" (10,61) and under "Teesta Project (Main)—Survey" (41); partly set off by larger adjustment under "Suspense" not provided for (51,20), smaller recoveries chiefly from Centre on account of Grow More Food Schemes (36,79), larger expenditure under "Teesta Project—Main" (26,59), transfer of *pro rata* establishment, etc., charges from major head "18" (15,47), larger expenditure under "Teesta Sub-project" (1,25) and under "Flood Control" (89).

70.—*Capital Outlay on Improvement of Public Health* (—*83,23*).—Mainly non-execution of the schemes "Accelerated Malaria Control" (43,00), T. B. Hospitals at Rajshahi and Chittagong (10,45), re-organisation of the Central Medical Stores (6,50), and smaller expenditure under Schemes—Sadar and Sub-divisional Hospitals (5,38), B. C. G. Campaign (4,34), higher training (3,00), Infectious Diseases Hospitals (2,90), combined Public Health Laboratories (2,40), Maternity and Child Welfare Centres in Rural areas (2,02), T. B. Clinics at District Headquarters (1,75), Provincialisation of Health Services (1,17) and Health Examination of School Children (31).

71.—*Capital Outlay on Schemes of Agricultural Improvement and Research* (—*85,36*).—Mainly smaller expenditure under schemes for Power Pump Irrigation (39,89), establishment of 5 Agricultural Schools (28,68), Agricultural Stores (16,50), Thana Agricultural Farms (13,45), non-execution of the Schemes—Procurement of Wheat and Millet (12,49), Live Stock Research Station in East Pakistan (10,00), expansion and re-organisation of East Pakistan Veterinary College (8,00), re-organisation of Animal Husbandry Services (7,03), Audio-Visual Aids (7,00), Mobile Dispensary (6,44), establishment of Veterinary Medical Stores (6,04), establishment of Nucleus stocks of Bulls (5,17), Milk Supply for Dacca City (5,00), Poultry Farms (4,17), Conservation of Goats (4,06), establishment of Technological Laboratory (4,00), increased production through Registered Growers (3,10), Artificial Insemination Centres (2,47), Plant Protection Schemes (2,43), establishment of Bureau of Agricultural Statistics (2,25), Research on Oil seed (1,94), Breeding of Salinity-tolerant and Salt-resistant Paddy (1,68), Expansion and re-organisation of Horticulture Section and establishment of a Plant Nursery at Dacca (1,58), Prevention, control and eradication of infectious diseases of live stock (1,33), construction of 8 big godowns (1,12) Broodlac

Multiplication Farms (1,65), establishment of 10 New Poultry and Duck Multiplication Farms (1,64) and Development of Agricultural Marketing (1,00); partly set off by smaller recoveries from the Centre on account of various schemes (78,09), larger expenditure under"Minor Irrigation Schemes" (26,16) and establishment of Modern Cattle and Dairy Farm (10,65).

72.—*Capital Outlay on Industrial Development* (–2,01,29).—Mainly due to non-execution of certain schemes (1,77,02), smaller expenditure under Scheme for Development of Silk, Lac, etc., Industries (17,34), expanded scheme for reclamation of derelict water areas for production of fish (9,22), mechanisation of fishing boats (5,50), procurement of fish in Sylhet (3,50), procurement of fishing equipments (2,99), Labour Welfare Centre (1,41), expansion of fish net-making factory (1,12) and East Pakistan Polytechnic Institute (1,09); partly set off by absence of recoveries (7,28), larger expenditure for establishment of Marine Diesel Centre (6,16) and combined hostel for Textile Institute, Ceramic Institute and Polytechnic Institute (4,51).

73.—*Capital Outlay on ports* (—1,00,05).—Smaller expenditure mainly due to establishment of Inland Water Transport Authority.

85-*A.—Capital Outlay on Provincial Schemes of State Trading* (—13,98,31).—Mainly Larger receipts and recoveries from other Governments Departments, etc. (27,53,45), non-adjustment of the cost of wheat and wheat products (2,36,15), non-adjustment of the cost of Government Flour Mill (1,02,58), loss on supply of foodstuffs to Police Force, Civic Guards and Jail Staff (9,09) and larger interest charges due to smaller debit balance in the Cash Credit Account (5,44); partly set off by larger procurement of food grains other than wheat, (15,50,04), cost of purchase of oil seeds without provision (69,21), larger expenditure on the construction of new storage godowns (43,20), larger purchases of sugar (33,54) and larger expenditure on purchase of coal and coke (12,51).

III.—DEBT.

Loans and Advances by Provincial Governments (*—15,42*(—Mainly smaller payment of Miscellaneous Loans and Advances (1,62,98), smaller payment of loans to Government servants (7,80), loans to Municipality (4,74) and loans to district and other Local Fund Committees (61); partly set off by larger payment of advances to Cultivators (1,53,88), Special Advances (4,84) and advances under Special Laws (2,08).

B.—PUBLIC ACCOUNT OF THE PROVINCE.

III—DEBT.

RECEIPTS.

Increases.

State Provident Funds (+3,27).—Larger contributions to General Provident Fund (3,91); partly set off by smaller subscription to Contributory Provident Fund (64).

Appropriation for Reduction or Avoidance of Debt (+11,22,29).—Appropriation for repayment of loan from the Central Government.

Deposits of Local Funds (+84,58).—Mainly larger receipts under Education Funds (76,22), Municipal Fund (14,26), and District Fund (7,06); partly set off by absence of receipts under Local Board Fund (13,01).

Civil Deposits (+2,67,47).—Mainly larger Deposits under all the minor heads.

Advances not bearing Interest (+33,94).—Mainly larger objection Book Advances (34,88), Permanent Advances (39). Accounts with the State Bank of Pakistan (3) and Accounts with the Government of India (3); partly set off by smaller Forest Advances (76), Takavi Works Advances (49) and Accounts with the Government of Burma (13).

Suspense (+12,54,50).—Larger transactions under Suspense Account (7,57,21), Cheques and Bills (2,52,76), Foreign Aid Suspense Account (2,34,25) and Departmental and Similar Accounts (10,28).

Decreases.

Other Accounts (*−2,59,42*)—Mainly Post-budget decision to exhibit the grant from Central Government for Village AID Programme under the head "XLVI. Miscellaneous" (1,72,50), absence of grant from the Central Government for Social Uplift Schemes (79,66), smaller subvention from Central Road Fund (57,77), absence of subvention from Special fund for rehabilitation of refugees (51,50), absence of grant from the Central Government for Social Welfare Schemes (10,86) and smaller grant from Pakistan Food and Agricultural Council (5,08); partly set off by grant from the Central Government for Flood Relief Measures (50,00), larger grant from the Central Government for Grow More Food Campaign (36,68), larger grant from the Central Government for construction of Storage Godowns (30,23) and Deposit account of Grant from the Central Government for Development of Agriculture (75).

DISBURSEMENTS.

Increases.

State Provident Funds (*+7,26*).—Mainly larger withdrawal from General Provident Fund (6,4( ) and Contributory Provident Fund (82).

Deposits of Local Funds (*+82,78*).—Mainly larger withdrawal from Education Fund (73,45), Municipal Funds (12,83) and District Fund (2,37); partly set off by smaller withdrawal from Local Board Fund (5,95).

Civil Deposits (*+1,11,96*).—Mainly larger withdrawals from Public Works Deposits (56,16), Deposits for work done for public bodies or private individuals (50,83), Revenue Deposits (50,62), Civil Courts Deposits (35,28), Criminal Courts Deposits (1,41), Deposits on account of cost price of liquor, ganja and bhang (30) and deposit of securities of Purchasing Agents of the Civil Supplies Department (17); partly set off by smaller withdrawals from Personal Deposits (81,98), Deposits on behalf of the Rent Controller (61) and smaller withdrawals from Deposits in connection with the distribution of electricity (27).

Advances not bearing Interest (+25,34)—Mainly larger drawals of Objection Book Advances (25,10), larger drawals under the head "Accounts with the Government of India" (44) and larger withdrawal of Permanent Advances (29); partly set off by smaller drawals under head "Accounts with the Government of Burma" (34) and Takavi Works Advances (19).

Suspense (+13,81,18).—Larger transactions under Suspense Accounts (7,91,15), cheques and bills (3,37,78) Foreign Aid Suspense Account (2,34,25) and Departmental and Similar Accounts (18,00).

Decreases.

Appropriation for Reduction or Avoidance of Debt (—6,68).—Non-cancellation of securities under Depreciation Fund.

Other Accounts (—2,41,70)—Mainly post budget decision to book the grant from the Central Government for Village AID Programme under the Revenue head direct (1,72,50), Deposit Account of grant for Social Uplift Schemes (60,32), subvention from Central Road Fund (54,43), subvention from Special Fund for rehabilitation of refugees (41,55), Deposit account of grant for Social Welfare Scheme (10,19) and Deposit account of grant made by the Pakistan Food and Agricultural Council (4,97); partly set off by larger disbursement from the Deposit Account of grant from the Central Government for Flood Relief Measures (54,64), larger expenditure from Deposit Account of grant for "Grow More Food Campaign" (25,36). Deposit Account of grant from the Central Government for construction of storage godowns (21,59) and disbursement from the Deposit Account from the Central Government for development of Agriculture (67).

IV—REMITTANCES

Receipts (+9,04,33) and Disbursements (+17,35,47).—Increased transactions under the head .

REVENUE POSITION OF GOVERNMENT.

GENERAL REMARKS.

6. It will be seen from the summary of transactions in paragraph 4 that total receipts and total expenditure on Revenue Account during the year under report were 52,27,50 and 52,09,73 against the Budget Estimates of 44,97,93 and 48,99,79 respectively. The receipts and expenditure thus exceeded the estimates by 7,29,57 and 3,09,94 with the result that the revenue deficit of 4,01,86 forecast in the original Budget was covered up and actually there was a surplus of 17,77.

The increase in the Revenue receipts was mainly due to appreciable increases in revenue collections under Civil Administration (2,80,35), Taxes on Income other than Corporation Tax (94,61), Stamps (83,47), Electricity Schemes (72,13), Forest (61,23), Other Taxes and Duties (50,58), Debt Services (42,54), Sales Tax (37,04), and Registration (21,16). These increases were, however, partly set off by decreases under Customs (99,39), Miscellaneous (75,52), Land Revenue (50,82), Civil Works and Miscellaneous Public Improvements (26,26) and Irrigation (24,58). The increase under Civil Administration was mainly due to better receipts from miscellaneous sources, under Taxes on Income other than Coporation Taxes due to larger collection of taxes on Agricultural Income, under Stamps due to larger sale of Stamps, under Electricity Schemes due to larger sale of power, under Forest due to better receipts from timber and other forest produce, under other Taxes and Duties due to better collection of entertainment tax, under Debt Services due to realisation of arrears of interest on revenue, under Sales Tax due to larger share of net proceeds of sales tax assigned to the Province and under Registration due to larger fees for registering documents. The decrease under Miscellaneous was due to smaller receipt from miscellaneous sources, under Customs due to smaller share from the Central Government of net proceeds assigned to the Province, under Land Revenue due to smaller collection from properties acquired under East Bengal Act, XXVIII of 1951, under Civil Works and Miscellaneous Public Improvements due to smaller amount transferred from the Central Road Fund and under Irrigation due to smaller receipts from Dredgers.

On the expenditure side the increases were broadly under Debt Services (5,24,76), Civil Administration (1,46,92), Irrigation (1,33,89) and Registration (6,87) and the decreases under Land Revenue (2,47,08), Development (1,26,22), Civil Works and Miscellaneous Public Improvements (1,07,91) and Miscellaneous (11,72). The excesses under Debt Services were due to payment of arrear interest charges on Central loans, under Civil Administration due to smaller recoveries and larger expenditure for repairs and reconstruction of non-Government Educational Institutions, under Irrigation due to adjustment of a larger amount on account of interest on Irrigation Capital outlay and under Registration due to payment of arrear claims of copyists of Registration offices. The saving under Land Revenue was due to smaller expenditure incurred for acquisition and management of properties acquired under East Bengal Act, XXVIII of 1951, under Development due to smaller expenditure for Colleges and Universities under 5 years plan, under Civil Works and Miscellaneous Public Improvements due to non-payment of cost of materials and under Miscellaneous due to smaller expenditure in connection with the Mohajireen.

Customs, Central Excise Duties, Taxes on Income other than Corporation Tax, Sales Tax, Land Revenue, Provincial Excise, Stamps, Forest and Registration formed the principal sources of Revenue and together contributed 72 per cent. of the Provincial Revenue while Customs and Land Revenue contributed 35 per cent. The expenditure on Civil Administration amounted to 42 per cent. of the total expenditure on Revenue account while Civil Works and Miscellaneous together absorbed 10 per cent. against 8 per cent. in the previous year. The expenditure on Development worked out to 13·5 per cent. as against 16·7 per cent. in the preceding year. Important variations both under Revenue and Expenditure are explained in paragraph 5.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

7. *Progressive Capital outlay to end of the year.*—The following table shows a porgressive account of the capital expenditure outside the revenue account of the Government of East pakistan up to the end of 1958-59.

Nature of Expenditure.	Expenditure up to 14th August, 1947.	Post-independence expenditure up to 1957-58.	Expenditure during 1958-59.	Post-partition expenditure up to 1958-59.	Total.
1	2	3	4	5	6
65-A.—Capital outlay on Forests ..		9,90	7,39	17,29	
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.		18,63,74	9,51,18	28,14,92	
70.—Capital Outlay on Improvement of Public Health.		98,96	15,79	1,14,75	
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.		2,91,48	1,52,72	4,40,28(a)	
72.—Capital Outlay on Industrial Development.		1,41,87	45,02	1,32,97(a)	
73.—Capital Outlay on Ports ..		2,46	95	3,41	
80.—Town Development Schemes ..		3,28,71	99,85	4,28,56	
81.—Capital Account of Civil Works outside the Revenue Account.		30,21,20	5,98,46	36,19,66	
81-A.—Capital Outlay of Electricity Schemes.		3,58,84	1,91,11	6,07,79(b)	
82.—Capital Account of other Works outside the Revenue Account.		28,73	3,95	32,68	
84.—Capital Outlay on Printing Presses.		54,32	1	54,33	
85A-.—Capital Outlay on Provincial Schemes of State Trading.		18,67,34	—3,97,91	14,69,43	
90.—Provincial Miscellaneous Investments.		4,05,84	1,01,00	5,06,84	
Total ..		84,73,39	17,69,52	1,02,42,91	..

Note 1.—Columns 2 and 6 of the table cannot be filled in as the accounts for the period from the 1st April, 1947 to 14th August, 1947, have not been finally closed by the Comptroller and Auditor General of India.

Note 2:—(a) and (b) foot notes on pages 96 and 98 may be referred to.

65-A.—*Capital outlay on Forests.*—The head has been opened for the exhibition of expenditure in connection with the Scheme of Mechanised Timber Extraction in the Chittagong Hill Tracts with the assistance of the International Co-operation Administration.

68.—*Construction of Irrigation, Navigation, Embankment and Drainage Works*—The head has been opend for the exhibition of expenditure on the construction of Irrigation, Navigation, Embankment and Drainage Works financed from outside the Revenue Account. Out of the total progressive expenditure of 28,14,92 an amount of 25,37,24 relates to productive and 2,77,68 relates to unproductive works. The financial results of the Irrigation works will be found in paragraph 8 on pages 24—27.

70.—*Capital outlay on Improvement of Public Health*—The head has been opened for the exhibition of expenditure on development projects relating to the Public Health Department.

71.—*Capital outlay on Schemes of Agricultural Improvement and Research.*—The head has been opened for the exhibition of expenditure on productive development projects relating to Agriculture, *viz.*, Seed Improvement Operation Schemes and Schemes of Power Pump and Mechanical Cultivation, Cold Storage Plant, Grow More Food Schemes and certain other Schemes. Expenditure on the expansion and re-organisation of the East Pakistan Veterinary College is also booked under this head.

72.—*Capital outlay on Industrial Development.*—The cost of productive Schemes relating to Industrial Development has been taken to this capital head. The Schemes are (*i*) Equipment and Machinery of Ceramic Institute, Textile Institute and Tanning Institute and (*ii*) Reclamation of derelict water areas for production of fish. Expenditure on Rural Electrification and Thermo-Electric Schemes which is being exhibited under the head "81.A—Capital outlay on Electricity Schemes" was accounted for under this head upto the year 1952-53.

73.—*Capital outlay on Ports.*—The head was opened for the exhibition of expenditure on the purchase of stores and other materials necessary for the improvement of the Narayanganj Dockyard. The Dockyard was handed over to the Pakistan Industrial Development Corporation with effect from 1st August, 1954.

80.—*Town Development Schemes.*—The head has been opened for the exhibition of expenditure seperately on account of Town Planning Schemes. Expenditure on Town Development Schemes was accounted for under the head "81—Capital Account of Civil Works outside the Revenue Account up to the year 1952-53.

81.—*Capital Account of Civil Works outside the Revenue Account.*—Expenditure under this head mainly represents outlay on the Construction of Office and Residential accommodation necessitated by independence and on development of Roads and Residential and Commercial areas. Such expenditure is incurred mostly on works which are not revenue producing, except residential buildings for which rents are realised.

81-A.—*Capital outlay on Electricity Schemes.*—The head has been opened for the exhibition of expenditure on various Electricity Schemes relating to the Commerce, Labour and Industries (Electricity) Department. The expenditure on these Schemes were booked under the Major head "72.—Capital outlay on Industrial Development" upto the year 1952-53.

82.—Capital Account of other Provincial Works outside the Revenue Account.—The head has been opened for the exhibition of expenditure on Aircrafts, Government Vehicles and Aircraft Workshop.

84.—Capital outlay on printing Presses.—The head has been opened to exhibit expenditure on account of machinery and equipment, etc. required for the improvement of Government Presses.

85-A—Capital outlay on Provincial Schemes of State Trading.—The expenditure under this head represents the net outlay (expenditure *minus* receipts) on the purchase and distribution of food grains, textiles and other items in the Province and on the establishment employed in connection therewith. The transactions relate to—

(*i*) Grain Purchase Scheme.

(*ii*) Purchase and distribution of Cloth and stock-piling of Textiles.

(*iii*) Establishment of Flour Mills.

(*iv*) Construction of New Storage Godowns.

(*v*) Other Miscellaneous Schemes.

90—Provincial Miscellaneous Investments.—The head has been opened for the exhibition of the Government Investments in the Share Capital of Dacca Electricity Development Company Limited Subscriptions to the share Capital of the East Pakistan Jute Marketing Corporation, Investments in the small scale and cottage Industries Corporation, Subscription to the share Capital of the Agricultural Bank, Investment in the Share Capital of the Provincial and Central Co-operative Bank, Investment in the Share Capital of the East Pakistan Film Development Corporation and Investments in the Pakistan Industrial Development Corporation.

Financial Results of Irrigation Works.

8. The abstract below showing the Capital and Revenue Accounts of all systems in the simple consolidated form brings out financial results of all the Irrigation Works in the Province.

Name of project.	Direct Capital outlay.		Revenue receipts during the year 1958-59.				Net revenue excluding interest.			Net profit or loss after meeting the interest.	
	During 1958-59.	To end of 1958-59.	Direct revenue (public works receipts).	Portion of land revenue due to works.	Total revenue receipts.	Direct working expenses during 1958-59.	Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent. on Capital outlay to end of the year. 1958-59.	Interest on Capital.	Surplus of revenue over expenditure (+) of or expenditure over revenue (—).	Rate per cent. on Capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—Irrigation works.											
(*I*) *Productive—*											
Karnafuli Multipurpose Project.	3,47,65	14,22,78	..	..	..	..	..	..	62,45	—62,45	4·32
Ganges-Kobadak Project (Survey).	13,37	78,19	..	..	..	..	..	..	3,58	—3,58	4·58
Ganges-Kobadak Project (1st Phase).	2,12,82	3,79,07	..	..	..	..	..	..	13,63	—13,63	3·59
Teesta sub-Project ..	9,25	25,02	..	..	..	..	..	..	1,02	—1,02	4·08
Teesta Project (Main)	39,59	46,81	..	..	..	..	..	..	1,35	—1,35	2·88
Teesta Main (Survey)	4,59	4,59	.. ..	..	..	..	..	..	11	—11	2·39
Total A.—Irrigation, works.	6,27,27	19,56,46	..	..	..	..	..	..	82,14	—82,14	4·19

4 **B.—Navigation, Embankment and Drainage Works—**											
(1) Productive.											
Dredger "Foyers" ..	..	..	..	..	..	—3,77	3,77	..	..	+3,77	..
Dredger "Alexandra"	..	..	..	..	..	3,66	—3,66	..	..	—3,66	..
Dredger "Aminul Bahar".	43	79,15	..	..	..	—3,08	3,08	3·89	3,95	—87	1·09
Dredger "Safinatul Hassan".	13	26,30	..	..	..	1,90	—1,90	7·26	1,31	—3,25	12·20
12″ Suction Dredgers	31	73,54	..	..	–	—10,48	10,48	14·26	3,67	+6,81	9·26
Baby Dredgers ..	2	2,35	..	..	..	1,48	—1,48	62·98	12	—1,60	68·09
Grow More Food Campaign.	1,28,67	2,77,15	..	..	..	..	..	..	10,64	—10,64	3·84
Miscellaneous Irrigation Schemes.	67,44	1,22,29	..	..	..	..	..	..	4,43	—4,43	3·62
Total (1) Productive	1,97,00	5,80,78	..	..	..	—10,29	10,29	1·73	24,12	—13,83	2·04
(2) Unproductive.											
Calcutta and Eastern Canals.	..	48,14	93	..	93	2,39	1,46	3·03	2,41	—3,87	8·04
Sundarbans Steamer Route.	..	7,15	..	..	..	81	—81	11·33	36	—1,17	16·36

Names of Projects.	Direct Capital outlay.		Revenue receipts during the year 1958-59.			Direct working expenses during 1958-59.	Net revenue excluding interest.		Interest on Capital.	Net profit or loss after meeting the interest.	
	During 1958-59.	To end of 1958-59.	Direct revenue (Public Works receipts).	Portion of land revenue due to Works.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent. on Capital outlay to end of the year. 1958-59.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent. on Capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
Madaripur Beel Route	..	83,11	2,81	..	2,81	5,23	—2,42	2·91	4,15	—6,57	7·90
Flood Control Schemes	1,25,05	2,75,19	..	..	..	..	..	..	10,63	—10,63	3·86
Development Schemes Financed from National Savings Allocation.	1,86	2,49	..	..	..	..	..	..	8	—8	3·21
Total—Unproductive	1,26,91	4,16,08	3,74	..	3,74	8,43	—4,69	1·13	17,63	—22,32	5·36
Total B.—Navigation, Embankment and Drainage Works.	3,23,91	9,96,86	3,74	..	3,74	—1,86	+5,60	·55	41,75	—36,15	3·63
Total 68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	9,51,18	29,53,32	3,74	..	3,74	1,86	+5,60	·19	1,23,89	1,18,29	4·00

Note. 1—The projects that have been classified as "Productive" under "A.—Irrigation Works" and "B.—Navigation, Embankment and Drainage Works" have been done so as per Budget provision. But the authorisation from the competent authority in terms of Rule 3(c) of Statement A of Appendix 2 to Central Public Works Account Code in this behalf has not yet been received. The matter is under reference with the Government.

Note. 2—As the Accounts for the period from 1st April, 1947 to 14th August, 1947 have not been finally closed by the Comptroller and Auditor General of India, the figures in column 3 of the table in respect of Calcutta and Eastern Canals, "Sundarbans Steamer Route" and "Madaripur Bil Route" have been adopted provisionally for the purpose of determining the financial results. These figures have been arrived at by dividing the total Capital Outlay exhibited in the Finance Accounts of the Government of Undivided Bengal for the period from 1st April, 1947 to 14th August, 1947 in the ratio of mileages of the Canals falling in the territories of both East Pakistan and West Bengal.

9. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue *less* working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the Capital invested.

The rate of interest prescribed was 4 per cent. for works sanctioned before 1st April, 1919, 5 per cent. for those sanctioned between 1st April, 1919, and the 1st August, 1921, and 6 per cent. for those sanctioned after August, 1921. With effect from the year 1941-42, Government fixed 4 per cent. as the rate for the productivity test in respect of new works sanctioned on or after the 1st April, 1941. The productivity test involves certain *pro forma* adjustments which does not appear in the regular Government accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years it is transferred to the "Unproductive" class. Similarly, if a work classed as "Unproductive" succeeds in yielding for three successive years the prescribed return, is transferred to the "Productive" class. There are six productive Irrigation works and eight productive and five unproductive Navigation, Embankment and Drainage works in the Province at present. None of the Unproductive works was transferred to the Productive class or *vice-versa* during the year.

Financial Results of

10. The following statement shows the Financial Results for the year 1958-59

Name of Project.	Direct Capital Outlay.					
	Expenditure upto 14th August, 1947.	Post-partition expenditure upto the end of 1957-58.	Expenditure during 1958-59.	Post-partition expenditure to the end of 1958-59.	Total.	Gross revenue during 1958-59.
1	2	3	4	5	6	7
81A.—Capital Outlay on Electricity Schemes.						
II—Thermo-Electric Schemes—						
(1) Siddhirganj Diesel Project.		1,01,13	6,70	1,07,83	1,07,83	1,18,55
(2) Chittagong Diesel Project.		53,18	53,36	1,06,54	1,06,54	42,08
(3) Goalpara Diesel Project.		66,49	19,82	86,31	86,31	34,63
(4) Siddhirganj Steam Project.		81,12	51,18	1,32,30	1,32,30	..
(5) Dacca-Chittagong Power Inter-connection.		15,66	43,99	59,65	59,65	..
Total ..		3,17,58	1,75,05	4,92,63	4,92,63	1,95,26

Note.—Columns 13-15 of the statement could not be filled in as the rate of interest

Electricity Schemes.

of those Electricity Schemes on which Capital Invested is Rs. 25 lacs or over.

Working Expenses.			Net Revenue (excluding interest)			Net profit or loss after meeting interest.	
Deprecia-tion.	Direct working expenses.	Total working expenses.	Surplus of Revenue over ex-penditure (+) or of expendi-ture over Revenue (—).	Rate per cent. on Capital Outlay to end of the year.	Interest on Capital.	Surplus of Revenue over expen-diture (+) or of expen-diture over Revenue (—).	Rate per cent. on Capital Outlay to end of the year.
8	9	10	11	12	13	14	15
3,75	64,55	68,30	0,25	46·60	*See foot note.		
3,80	—9,59	—5,79	47,87	44·93			
1,81	19,34	21,15	13,48	15·62			
..	..	..	..	..			
..	..	..	..	..			
9,36	74,30	83,66	1,11,60	22·65			

for productivity test has not yet been fixed by the Government.

EXPENDITURE ON IMPORTANT CAPITAL PROJECTS UNDER CONSTRUCTION.

11. The amount of sanctioned estimate and the expenditure to end of the year under report on the various Projects under construction are as follows :-

(i) Karnafuli Multipurpose Project.

1. Amount of sanctioned estimate	..	..	18,28,00,000
2. Expenditure during 1958-59	..	..	3,47,65,027
3. Expenditure to end of 1958-59	..	..	14,22,77,543

The execution of the project was commenced from 1952-53 after certain preliminary works were done. The object of the project is the generation of Hydro-Electricity to the extent of 1,20,000 K. W. of which 80,000 K. W. will be installed initially. Other objects include flood control and extension of and improvement to navigation in the Karnafuli River.

(ii) Ganges-Kobadak Project (Survey).

			Rs.
1. Amount of sanctioned estimate	..	..	54,00,000
2. Expenditure during 1958-59	..	..	13,36,812
3. Expenditure to end of 1958-59	..	..	78,19,143

(iii) Ganges-Kobadak (1st phase).

1. Amount of sanctioned estimate	..	..	15,70,00,000
2. Expenditure during 1958-59	..	..	2,12,81,389
3. Expenditure to end of 1958-59 ..	..	..	3,79,06,562

The Ganges-Kobadak Project was undertaken in 1953-54 and is in progress. It will provide water for irrigation by pumping from the Ganges. The first unit (1st and 2nd Phases combined) of the Project covers the district of Kushtia and parts of Jessore. It will command an area of 4·88 lac acres in the districts named above and irrigate a net area of 3·5 lac acres with an expected extra yield of 3·68 lac tons of food grains annually. The power plant has already been erected. The irrigation canals and structures for the first phase have been done. Construction of the pump house has been started.

(iv) Teesta Project (Main).

			Rs.
1. Amount of sanctioned estimate	..	..	9,86,00,000
2. Expenditure during 1958-59	..	..	39,59,468
3. Expenditure to end of 1958-59	..	..	46,81,333

(v) Teesta Sub-Project.

1. Amount of sanctioned estimate	..	..	16,36,000
2. Expenditure during 1958-59	..	..	9,25,308
3. Expenditure to end of 1958-59	..	..	25,02,486

			Rs.
(vi) Teesta (Main) Survey.			
1. Amount of sanctioned estimate	..	..	10,00,000
2. Expenditure during 1958-59	..	..	4,58,753
3. Expenditure to end of 1958-59	..	..	4,58,753

The Teesta Barrage Project envisages construction of a Barrage across the river Teesta for irrigation in the districts of Dinajpur, Rangpur and Bogra. It will command an area of about 15·84 lac acres of land in these districts and is expected to produce an extra yield of about 3·5 lac tons of food grains and cash crops per annum. Preliminary works of the project are in hand. Detailed designs are being made by a firm of Consulting Engineers. The Consultant's report is expected to be received very shortly.

(vii) Chittagong Diesel Project.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	53,35,375
3. Expenditure to end of 1958-59	..	..	(d)1,14,38,805
(viii) Siddhirganj Diesel Project.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	6,69,844
3. Expenditure to end of 1958-59	..	..	(d)1,40,44,711
(ix) Goalpara Diesel Project.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	19,81,916
3. Expenditure to end of 1958-59	..	..	86,31,220
(x) Siddhirganj Steam Project.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	51,17,840
3. Expenditure to end of 1958-59	..	..	1,32,29,819
(xi) Brahmanbaria Electric Supply.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	14,378
3. Expenditure to end of 1958-59	..	..	(d)4,13,882
(xii) Chandpur Electric Supply.			
1. Amount of sanctioned estimate	..	..	5,13,000
2. Expenditure during 1958-59	..	..	26,147
3. Expenditure to end of 1958-59	..	..	(d)2,46,731

(a) Estimate not yet sanctioned.

			Rs.
(xiii) Chittagong Electric Supply.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	5,32,789
3. Expenditure to end of 1958-59	..	..	(d) 15,94,495
(xiv) Dacca-Chittagong Power Inter-connection.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	43,98,632
3. Expenditure to end of 1958-59	..	..	59,65,082
(xv) Rajshahi Electric Supply.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	2,47,399
3. Expenditure to end of 1958-59	..	..	4,93,629
(xvi) Khulna Electric Supply.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	1,71,491
3. Expenditure to end of 1958-59	..	..	(d)4,57,642
(xvii) Dinajpur Electric Suppiy.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	1,58,110
3. Expenditure to end of 1958-59	..	..	3,78,180
(xviii) Serajganj Electric Supply.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	75,778
3. Expenditure to end of 1958-59	..	..	1,24,638
(xix) Goalpara Steam Station.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	76,782
3. Expenditure to end of 1958-59	..	..	17,43,726
(xx) Jessore Electric Supply.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	2,76,469
3. Expenditure to end of 1958-59	..	..	5,27,577
(xxi) Wood Treatment Plant.			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59	..	..	28,077
3. Expenditure to end of 1958-59	..	..	28,077
(xxii) Diesel Pool Station			
1. Amount of sanctioned estimate	..	..	(a)
2. Expenditure during 1958-59		..	
3. Expenditure to end of 1958-59	..	..	(d)14,61,000

(*a*) Estimate not yet sanctioned.

(d) See foot note on page 98.

The above projects have been started by the Government of East Pakistan as a comprehensive plan for meeting the increased Electrical Power requirement of the Province. As coal is not available in this Province the demand for power which is necessary for running the Industrial Establishments has to be met by generating Electricity from Oil and Steam. At the me of Independence

no power Project was run by Government. To meet the growing demand by public and by commercial and industrial concerns, Government have undertaken schemes for generating and supplying Electricity to important Districts, Sub-divisional Towns and rural areas.

COMMITMENTS.

12. The Appendix A at the end of this compilation exhibits a statement showing the extent to which the Government of East Pakistan was committed on the 30th June, 1959 in respect of sanctioned schemes debitable outside the Revenue accounts estimated to cost Re.1 lac or more. It would appear from the statement that Government stood committed, on the 30th June 1959 to the extent of 84,35,07 which were to be met from borrowed funds.

The commitments were in connection with—

(1) Irrigation Works	33,64,39
(2) Buildings and Roads .. .. .. (including Town Development Schemes)	50,67,45
(3) Electricity Schemes	3,23
Total ..	84,35,07

DEBT POSITION—GENERAL STATEMENT.

13. The debt position of the Government of East Pakistan as it stood at the commencement and the close of the year 1958-59 is summarised in the Statement below :—

Nature of Debt.	Amount of Debt.		Difference (+)or(—).
	On 1st April, 1958.	On 30th June, 1959.	
1	2	3	4
(*i*) Permanent Debt	3,34,15	3,34,15	..
(*ii*) Floating Debt—			
(a) Treasury Bills	2,00,00	2,00,00	..
(b) Other Floating Loans—			
(*1*) Ways and Means Advances from the State Bank of Pakistan.	26,00	..	—26,00
(2) Cash Credit Advances from the State Bank of India.	32	32	..
(3) Cash Credit Advances from the National Bank of Pakistan for financing			
(a) Grain Purchase Scheme	6,48,39	5,04,59	—1,43,80
(b) Jute Purchase Scheme ..	1,80,00	1,80,00	..
(*iii*) Loans from the Central Government ..	84,58,64	1,00,73,23	+16,14,59
(*iv*) Unfunded Debt	4,38,49	5,05,42	+66,93
Gross Total—Rupee Debt ..	1,02,85,99	1,17,97,71	+15,11,72
(*v*) *Deduct*—Outstanding Loans and Advances made by Government.	12,89,23	15,82,83	+2,93,60
Net Debt ..	89,96,76	1,02,14,88	+12,18,12

The balances on 1st April, 1958 in this statement under "Floating Debt—Treasury Bills", "Loans from the Central Government", "Unfunded Debt" and "Deduct—Outstanding Loans and Advances made by Government", includ provisional opening balances of 2,00,00, 3,34,58, 2,04,14 and 2,46,31 respectively as adopted on the 15th August, 1947.

(*i*) *Permanent Debt*—The amount represents the proceeds of the 3½ per cen East Bengal Loan, 1960, raised by the Government of East Pakistan in the ope market in October, 1953 at a discount of As. 12 for every hundred rupe subscribed. The loan was raised for financing industrial, agricultural an other development projects of East Bengal.

The Loan is repayable at par on the 8th October, 1960 by means of sinking and depreciation fund created by the Government from the Revenu of the Province with effect from 1954-55. Contributions to the Sinking Fu are made for the amounts as Government may, from time to time decide transfer, and to the depreciation fund at the rate of two per cent. of t nominal amount of the loan in each financial year.

(*ii*) *Floating Debt—(a) Treasury Bills*—This item represents the valu of Treasury Bills floated by the Government of Bengal (Undivided) whic matured on the 27th September, 1947 and were repaid by the Governme of Pakistan on behalf of the Government of East Pakistan. This has be treated as a loan from the Government of Pakistan and the amount of repa ment represeting the liabilities of Undivided Bengal has been adjusted unde the Suspense head "Liabilities of Undivided Bengal" in Section "P—Deposi and Advances". The credit balance on this account will be set off by th debit resulting from the clearance of the above suspense head after the fina allocation of assets and liabilities between East Pakistan and West Bengal.

(*b*) *Other Floating Loans—Cash Credit Advances from the State Bank* *India and the National Bank of Pakistan*—As in Bengal (Undivided), arrangemen were made by the Government of East Bengal with the State Bank of Indi (Now state Bank of India) Dacca and the National Bank of Pakista to draw funds in the shape of Cash Credit Advances for financing th Grain Purchase Schemes and allied food procurement operations of th Department of Civil Supplies after the partition of Bengal and th Government assumed a liability of 1,24,36 representing its share of th Cash Credit Advances taken by the Government of Bengal (Undivide from the Banks. The transactions of the Cash Credit Advances however, d not pass through Government Accounts upto 31st March, 1949. Duri the year under review 9,86,20 taken from the National Bank of Pakistan wh 11,30,00 was repaid by credit to the major head "85-A—Capital Outlay on Provinc Schemes of State Trading" and debit to "N—Public Debt—Floating Debt—Other Floating Loans". With effect from the year 1952-53, arrangements were ma with the National Bank of Pakistan to obtain Cash Credit Advances for fina cing Jute Purchase Schemes, etc., as well. No amount was either taken paid from/to the Bank during the year under report on this account.

The details of the Cash Credit Advances taken from the State Bank of India and the National Bank of Pakistan, their repayments and the total amount of interest paid are shown below:—

Month.	Opening balance on 1st April, 1958.	Amount taken.	Amount repaid.	Balance on 30th June, 1959.	Interest.
1	2	3	4	5	6
April, 1958 ..	..	5,84	..		..
May, 1958 ..	..	6,67	..		..
June, 1958 ..	..	9,53	..		2,43
July, 1958 ..	..	2,84	..		..
August, 1958	..	20,39	..		..
September, 1958	..	2,03	..		2,54
October, 1958	..	9,43	15,00		2,64
November, 1958	..	9,33	..		1,33
December, 1958	..	6,01	25,00		1,32
January, 1959	..	26,97	30,00		1,24
February, 1959	..	26,11	30,00		1,39
March, 1959	..	8,17,54	50,00		2,64
April, 1959 ..	..	16,00	5,80,00		..
May, 1959 ..	..	10,41	3,00,00		..
June, 1959 ..	..	17,10	1,00,00		8,59
Total ..	8,28,71 (Cr).	9,86,20	11,30,00(Dr.)	6,84,91	24,12

(*iii*) *Loans from the Central Government*—On the 1st April, 1958 the aggregate of these loans outstanding against the Government of East Pakistan (inclusive of the portion amounting to 3,34,58 of outstanding loans taken by the Undivided Government of Bengal from the Undivided Central Government of India during the pre-partition period and allocated provisionally to Government of East Bengal) was 84,58,64. Out of this amount a sum of 1,50,14 was repaid and a further loan of 17,64,73 taken by the Government of East Pakistan during the year under report leaving an outstanding of 1,00,73,23 at the end of the year.

(*iv*) *Unfunded Debt*—This head comprises Provident Fund balances of Government servants. The balances on 15-8-47 have not been finally allocated between East Pakistan and West Bengal as yet. The increase represents the excess of deposits over withdrawals during the year.

(*v*) *Loans and Advances by Provincial Governments*—This head is composed of the Loans and Advances made by the Provincial Government to District Boards, Municipalities, Land holders and other Notabilities, etc., as well as loans to Government servants in the shape of house building advances and advances for the purchase of motor cars and other conveyances, etc. The increase in the outstanding balance under this head is due to Advances exceeding the repayments. An account of the transactions under Loans and Advances is given in Statement No. 5 of Part B of this compilation.

(*vi*) *Services of Debt*—The total net charge on the revenues of the Province during the year on account of service of debt was 9,03,08 as shown below:—

	Rs.
(a) Amount appropriated for reduction or avoidance of debt (Major head "23").	3,26,43
(b) Interest on Permanent Loans (Major Head "22")	17,07
(c) Interest on Loans taken from the Central Government (Major head "22").	6,69,37
(d) Interest on Floating Loans (Major head "22")	37,67
(e) Expenditure connected with the issue of new Loans (Major head "22").	7
(f) Interest on Unfunded Debt (Major head "22")	21,05
Total ..	10,71,66
Deduct—	
(i) Interest realised on Loans and Advances by Provincial Government (Major head "XX").	20,53
(ii) Interest receipts from Commercial Department (Major head "XX")	6,92
(iii) Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—	
Irrigation.—(Major Head "22")	1,16,97
Electricity Schemes (Major Head 22) ...	4
(iv) Interest transferred to "85-A.—Capital Outlay on Provincial Schemes of State Trading" and treated as deduction from expenditure under interest on Debt and other obligations (Major head "22"). ..	24,12
Total ..	1,68,58
Net expenditure from revenue on Service of Debt	9,03,08

The interest receipts of 6,92 represent adjustment of interest liabilities on Irrigation—Capital Outlay met out of a Loan which has already been discharged and on which no interest is actually paid by Government. Thus the actual net charge on the revenues of the Province for service of debt amounts to 9,10,00 during the year under report.

BALANCE.

14. Ways and Means position of the Government of East Pakistan month by month during 1958-59.

Month.	Opening Cash Balance.		Receipt.	Disbursement.	Closing Cash Balance	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.
1	2	3	4	5	6	7
April, 1958 ..	40,20	—6,57,58	15,49,90	18,12,66	20,54	—9,00,68
May, 1958 ..	20,54	—9,00,68	25,10,81	18,55,28	9,21	—2,33,82
June, 1958 ..	9,21	—2,33,82	14,48,50	14,90,43	12,89	—2,79,43
July, 1958 ..	12,89	—2,79,43	11,87,26	11,41,16	23,41	—2,43,85
August, 1958 ..	23,41	—2,43,85	16,38,89	13,69,25	4,26	44,94
September, 1958 ..	4,26	44,94	15,24,31	14,36,92	12,14	1,24,45
October, 1958 ..	12,14	1,24,45	16,95,46	14,78,91	—3,04	3,56,18
November, 1958 ..	—3,04	3,56,18	26,80,62	33,94,05	16,97	—3,77,26
December, 1958 ..	16,97	—3,77,26	15,99,70	15,66,95	32,53	—3,60,07
January, 1959 ..	32,53	—3,60,07	20,46,63	25,04,56	48,60	—8,34,07
February, 1959 ..	48,60	—8,34,07	19,89,43	19,09,80	51,27	—7,57,11
March, 1959 ..	51,27	—7,57,11	58,17,44	45,85,58	50,41	4,75,61
April, 1959 ..	50,41	4,75,61	26,05,22	26,73,02	49,09	4,09,13
May, 1959 ..	49,09	4,09,13	27,93,44	28,46,07	58,36	3,47,23
June, 1959 ..	58,36	3,47,23	29,48,42	39,71,18	28,79	—6,45,96

Note.—The Bank balance shown in columns 3 and 7 agree with those appearing in the Government Accounts.

Under an agreement with the State Bank of Pakistan, the Government of East Pakistan is required to maintain at the Bank a minimum balance of Rs. 13 lacs. The Bank informs the Government by telegram, of their daily balance with the Bank at the close of each working day. If on weekly settling days this balance falls below the agreed minimum the deficiency is made good either by taking a ways and means advance from the Bank or by selling Treasury Bills to the Public.

During the year 1958-59 no treasury bills were issued but ways and means advances of the total value of 4,67,00 were taken from the State Bank between the period from 15th May, 1958 to 2nd February, 1959 and an amount of 4,93,00 was repaid during 1958-59. The total amounted of interest paid on this account to the State Bank during 1958-59 amounted to Rs. 1,16,588. In addition a sum of Rs. 12,38,458 was paid to the State Bank as interest on short fall of Government balances. In all cases the rate of interest paid was 2 per cent. per annum up to December, 1958 and at 3 per cent. for subsequent period of the year.

The year opened with a cash balance of 40,20 in the treasuries and —6,57,58 at the Bank and closed with a balance of 28,79 in the Treasuries and —6,45,96 at the Bank. Cash in transit at the commencement of the year was —50 and that at the end of the year was —10,35. The increase of 21 in the closing balance is mainly due to excess of receipts over disbursements under Debt Deposit and Remittance heads 16,51,97 and Revenue Surplus 17,77; partly set off by Capital Expenditure outside the Revenue Account 17,69,52.

A part of the resources of the Government of East Pakistan is in respect of amounts at the credit of certain accounts earmarked to be spent on specific purposes. Details of the earmarked portion of the balances are given in the statement below:—

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1958.			Balance on 30th June, 1959.		
	Cash.	Investment.	Total.	Cash.	Investment.	Total.
1	2	3	4	5	6	7
A.—Sinking Funds—						
(1) Sinking Fund for East Bengal Loan, 1960.	36,00	..	36,00	48,50	..	48,50
(2) Depreciation Fund for East Bengal Loan, 1960.	26,72	..	26,72	35,07	..	35,07
(3) Sinking Fund for Loans from the Central Government.	5,30,95	..	5,30,95	15,03,10	..	15,03,10
B.—Reserve Funds— Depreciation Reserve Funds—						
(1) Electricity ..	21,09	..	21,09	31,41	..	31,41
(2) Government Presses	15,45	..	15,45	18,27	..	18,27
C.—Other Accounts—						
(1) Subventions from Central Road Fund.	19,69	..	19,69	16,35	..	16,35
(2) Subvention from the Fund for Rehabilitation of Displaced persons.	88,63	..	88,63	78,69	..	78,69
(3) Deposit Account of grants made by the Central Government for Social Uplift Schemes.	1,63,58	..	1,63,58	1,44,24	..	1,44,24
(4) Deposit Account of the grant by Central Government for Grow More Food Campaign.	84,52	..	84,52	95,85	..	95,85

Name of Reserve Fund or Deposit Account.	Balance on 1st April, 1958.			Balance on 30th June, 1960.		
	Cash.	Invest-ment.	Total.	Cash.	Invest-ment.	Total.
1	2	3	4	5	6	7
C.—Other Accounts —concld.						
(5) Deposit Account of grant made by the Central Government for Agricultural Development.	29,04	..	29,04	29,12	..	29,12
(6) Deposit Account of grant made by Central Government for construction of Storage Godown.	26,98	..	26,98	35,61		35,61
(7) Deposit Account of grants made by the Central Government for Flood Relief Measures.	1,91,86	..	1,91,86	1,85,48	..	1,85,48
(8) Deposit Account of grant made by the Central Government for Social Welfare Schemes.	38	..	38	—29	..	—29
(9) Deposit Account of the grant made by the Food and Agricultural Council.	20	..	20	8	..	8
Total ..	12,35,09	..	12 35,09	22,21,48	..	22,21,48

The certificates of verification of these balances are given in Part "B" of this compilation. After excluding the earmarked balance of 22,21,48, the free balance of the Province as on 30th June, 1959 was —28,38,65 as compared with —18,52,47 on 31st March, 1958.

SUMMARY OF GENERAL FINANCIAL POSITION

15. There have been deficits in the Revenue Accounts of the Province since Independence except in the years 1947-48 (post-partition), 1948-49, 1955-56, 1957-58 and in the year under report. The surpluses in the years 1947-48 (post-partition), 1948-49 and 1955-56 were mainly due to larger assignment of shares to the Provincial Government out of the Central Taxes and Duties. The surplus in the year 1957-58 was mainly due to curtailment of expenditure and that of the year under report was due to better collection of revenues.

Against the revenue surplus of 3,78,10 in 1957-58 that in the year under report was 17,77. The surplus during the year under report as compared with the previous year was mainly due to larger receipts under Civil Administration, Taxes on Income other than Corporation Tax and Stamps and larger expenditure under Debt Services, Civil Administration and Irrigation.

Capital expenditure outside the Revenue Account amounted to 17,69,52. This was mainly under Irrigation, etc., Works (9,51,18), Civil Works (5,98,46), Electricity Schemes (1,91,11), Agricultural Improvement and Research (1,52,72), Town Development Schemes (99,85) and Industrial Development (45,02).

The net debt of the Province increased from 89,96,76 to 1,02,14,88 at the end of the year under report as explained in paragraph 12 above.

The commitments in respect of Capital expenditure outside the Revenue Account amounted to 84,35,07 which include 4,05,22 on account of the Karnafuli Multipurpose Project and 11,66,75 on account of Ganges-Kobadak Project. These figures do not include commitments in respect of Capital works for which estimates have not been sanctioned.

The year closed with a *minus* Cash balance of 6, 17, 17 against the opening balance of 6,17,38 (*minus*). The balance with the State Bank of Pakistan stood at *minus* 6,45,96 which is much below the agreed minimum balance of 13 lakhs. The ways and means position of the Government as a whole is described in paragraph 13 above.

The total liabilities of the Province on account of Public Debt, Unfunded Debt and Deposits not bearing interest on 30th June, 1959 amounted to 1,58,12,95. Gove rnment had, however, on that date assets to the value of 15,82,83 on account of Loans advanced by the Provincial Government. It also possessed assets of a Capital nature such as Civil and Irrigation, etc. Works in which a sum of 1,02,42,91 was invested to end of the year 1958-59.

Under the Indian (Rights, Property and Liabilities) Order, 1947, East Pakistan was made initially responsible for meeting the undischarged liabilities of the Government of Undivided Bengal. This order was subsequently modified in accordance with the Arbitral Tribunal's Awards. The question of the division of the relative assets and liabilities still remains a matter for settlement between the successor Governments. It is, therefore, not possible to assess adequately the final position of East Pakistan in all its bearings including the financial implications of partition, till the allocation of assets and liabilities of the Government of Undivided Bengal between the successor Governments is settled. The Government of East Pakistan continued to pay pre-partition claims against the Government of Undivided Bengal and Undivided Assam, pending final settlement and the payments on this account during the year under report amounted to Rs.2,08,339 and Rs.3,81,388 respectively. These payments stand debited under the head "Suspense".

A.—GENERAL FINANCE ACCOUNTS.

PART II.—ACCOUNTS.

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for 1958-59.	Disbursements.	Actuals for 1958-59.
1	2	3	4
	Rs.		Rs.
A—Provincial Consolidated Fund—		A—Provincial Consolidated Fund—	
Ordinary Revenue receipts ..	52,27,22,722	Revenue expenditure ..	51,88,46,810
Extraordinary receipts ..	26,938	Capital expenditure within the Revenue Account.	21,26,175
(a) Total Revenue receipts ..	52,27,49,660	(a) Total expenditure on Revenue Account.	52,09,72,985
		Capital expenditure outside the Revenue Account.	17,69,52,372
Public Debt incurred ..	32,17,93,715	Public Debt discharged	17,73,14,494
Loans and Advances by Provincial Governments.	1,40,78,138	Loans and Advances by Provincial Governments.	4,34,38,631
Total A—Provincial Consolidated Fund	85,86,21,513	Total A—Provincial Consolidated Fund—	91,86,78,482
B—Public Account of the Province—		B—Public Account of the Province—	
Unfunded Debt incurred ..	1,36,74,137	Unfunded Debt discharged ..	69,80,421
Deposits and Advances ..	69,95,81,016	Deposits and Advances ..	56,30,82,359
Remittances	95,26,58,121	Remittances	1,03,57,72,395
Total B—Public Account of the Province.	1,66,59,13,274	Total B—Public Account of the Province.	1,60,58,35,175
Total Receipts	2,52,45,34,787	Total Disbursements	2,52,45,13,657
(b) (Opening) Cash Balance	—6,17,38,220	(b) (Closing) Cash Balance ..	—6,17,17,090
Grand Total ..	2,46,27,96,567	Grand Total ..	2,46,27,96,567

(a) Revenue surplus during the year Rs.17,76,675.

(b) Increase of cash balance during the year Rs.21,130. *See* also paragraph 14 of the report.

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for 1958-59.	Heads of Expenditure.	Actuals for 1958-59. Charged.	Authorised/ Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue.		**A.—Direct Demands on the Revenue—**			
I.—Customs ..	5,16,94,083				
II.—Central Excise Duties.	2,61,60,500				
IV.—Taxes on Income other than Corporation Tax.	4,50,29,979	4.—Taxes on Income other than Corporation Tax.	..	6,43,058	6,43,058
		5.—Salt ..	..	52,199	52,199
		6.—Opium ..	..	3,002	3,002
IV-A.—Sales Tax ..	3,62,04,000	7.—Land Revenue.	..	5,02,86,308	5,02,86,308
IV-B.—Taxes on income, realised under Martial Law Regulation No. 43 as amended by the regulation No. 48.	1,26,19,000				
VII.—Land Revenue.	13,05,00,811	8.—Provincial Excise.	..	22,60,701	22,60,701
VIII.—Provincial Excise. ..	1,33,26,255	9.—Stamps ..	..	12,69,621	12,69,621
IX.—Stamps ..	4,01,80,573	10.—Forest ..	..	34,66,795	34,66,795
X.—Forest ..	1,66,18,181	11.—Registration	..	48,40,624	48,40,624
XI.—Registration..	1,34,15,585	13.—Other Taxes and Duties.	..	56,088	56,088
XII.—Receipts under Motor Vehicles Acts.	26,68,977	Total ..	..	6,28,78,396	6,28,78,396
XII-A.—Taxes and Duties levied in connection with the Rehabilitation of displaced persons.	20,36,084				
XIII.—Other Taxes and Duties.	1,93,29,919				
Total ..	40,97,83,947				
Carried over ..	40,97,83,947	Carried over ..	..	6,28,78,396	6,28,78,396

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1958-59.	Heads of Expenditure.	Actuals for 1958-59.		
			Charged.	Authorised/ Voted.	Total.
1	2	3	*4*	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward ..	40,97,83,947	Brought forward	..	6,28,78,396	6,28,78,396
C.—Irrigation, Navigation, Embankment and Drainage Works—		**C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—**			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	..	17.—Interest on Works for which Capital Accounts are kept.	*1,23,88,634*	..	1,23,88,634
Gross Receipts—					
Direct Receipts ..	3,74,299	18.—Other Revenue Expenditure financed from Ordinary Revenues.	..	56,98,438	56,98,438
Deduct—Working Expenses.	1,85,707				
Net Receipts	5,60,006	Total ..	*1,23,88,634*	56,98,438	1,80,87,072
		E.—Debt Services—			
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		22.—Interest on Debt and other Obligations.	*7,45,22,529*	..	7,45,22,529
		Deduct—			
Direct Receipts ..	2,69,098	(1) Interest transferred to Commercial Departments.	*—1,17,00,654*	..	—1,17,00,654
Total ..	8,29,104				
		(2) Interest transferred to 85-A.—Capital Outlay on Provincial Schemes of State Trading.	*—24,11,717*	..	—24,11,717
E.—Debt Services—		Net ..	*6,04,10,158*	..	6,04,10,158
XX.—Interest ..	59,39,469	23.—Appropriation for Reduction or Avoidance of Debt.	*4,76,57,494*	..	4,76,57,494
Total ..	59,39,469	Total ..	*10,80,67,652*	..	10,80,67,652
Carried over ..	41,65,52,520	Carried over ..	*12,04,56,286*	6,85,76,834	18,90,33,120

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1958-59.	Heads of Expenditure.	Actuals for 1958-59.		
			Charged.	Authorised/ Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward	41,65,52,520	Brought forward	*12,04,56,286*	6,85,76,834	18,90,33,120
F.—Civil Administration—		**F.—Civil Administration—**			
XXI.—Administration of Justice.	39,94,706	25.—General Administration.	*14,39,139*	2,94,47,389	3,08,86,528
XXII.—Jails and Convict Settlements.	12,22,471	27.—Administration of Justice.	*17,20,159*	95,16,598	1,12,36,757
XXIII.—Police ..	2,23,82,544	28.—Jails and Convict Settlements.	..	1,06,34,869	1,06,34,869
		29.—Police ..	..	7,45,44,690	7,45,44,690
XXIV.—Ports and Pilotage.	2,69,418	30.—Ports and Pilotage.	..	15,76,556	15,76,556
		36.—Scientific Departments.	..	11,906	11,906
XXVI.—Education	60,53,266	37.—Education ..	*12,50,000*	3,31,87,052	3,44,37,052
XXVII,—Medical	21,36,826	38.—Medical ..	..	1,29,92,925	1,29,92,925
XXVIII.—Public Health.	9,17,002	39.—Public Health	..	66,34,716	66,34,716
XXIX.—Agriculture	1,34,79,135	40.—Agriculture	..	1,07,66,529	1,07,66,529
XXX.—Veterinary	3,38,820	41.—Veterinary	..	31,89,846	31,89,846
XXXI.—Co-operation.	4,85,678	42.—Co-operation	..	35,35,158	35,35,158
XXXII.—Industries	9,48,033	43.—Industries ..	..	34,07,467	34,07,467
XXXVI.—Miscellaneous Departments.	15,12,473	47.—Miscellaneous Departments.	..	59,37,736	59,37,736
Total ..	5,37,40,372	Total ..	*44,09,298*	20,53,83,437	20,97,92,735
Carried over ..	47,02,92,892	Carried over ..	*12,48,65,584*	27,39,60,271	39,88,25,855

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1958-59.	Heads of Expenditure.	Actuals for 1958-59.		
			Charged.	Authorised/ Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward ..	47,02,92,892	Brought forward	*12,48,65,584*	27,39,60,271	39,88,25,855
H.—Civil Works and Miscellaneous Public Improvements—		**H.—Civil Works and Miscellaneous Public Improvements—**			
XXXIX.—Civil Works.	76,65,602	50.—Civil Works	*3,08,642*	1,24,87,344	1,27,95,986
Total ..	76,65,602	Total ..	*3,08,642*	1,24,87,344	1,27,95,986
I.—Electricity Schemes—		I.—Electricity Schemes—			
XLI.—Receipts from Electricity Schemes.		52.—Interest on Capital outlay on Electricity schemes.	*4,000*	..	4,000
Gross Receipts—					
Direct Receipts ..	2,92,52,955				
Deduct—Working Expenses.	—1,50,30,562	Total ..	*4,000*	..	4,000
Net Receipts ..	1,42,22,393				
J.—Miscellaneous—		**J.—Miscellaneous**			
XLIV.—Receipts in-aid of Superannuation.	4,72,081	54.—Famine—			
		A.—Famine Relief	..	1,39,47,947	1,39,47,947
XLV.—Stationery and Printing.	13,84,960	55.—Superannuation Allowances and Pensions.	*3,55,186*	82,42,931	85,98,117
XLVI.—Miscellaneous.	1,75,70,451	56.—Stationery and Printing.	..	59,64,681	59,64,681
		57.—Miscellaneous	*32,45,749*	65,94,312	98,40,061
Total ..	1,94,27,492	Total ..	*36,00,935*	3,47,49,871	3,83,50,806
Carried over ..	51,16,08,379	Carried over ..	*12,87,79,161*	32,11,97,486	44,99,76,647

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*contd.*

Heads of Revenue.	Actuals for 1958-59.	Heads of Expenditure.	Actuals for 1958-59. *Charged.*	Actuals for 1958-59. Authorised/ Voted.	Actuals for 1958-59. Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward ..	51,16,08,379	Brought forward ..	*12,87,79,161*	32,11,97,486	44,99,76,647
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—					
XLIX.—Grants-in-aid from Central Government.	1,10,81,946	**M.—Extraordinary Items—**			
L.—Miscellaneous Adjustments between Central and Provincial Governments.	32,397	63.-Extraordinary Charges.	..	4,82,810	4,82,810
		63-B.—Development.	..	6,82,55,814	6,82,55,814
		64—B.—Civil Defence.	..	1,31,539	1,31,539
Total ..	1,11,14,343	Total ..	..	6,88,70,163	6,88,70,163
M.—Extraordinary Items—					
LI.—Extraordinary Receipts.	26,938	Total Revenue Expenditure.	*12,87,79,161*	39,00,67,649	51,88,46,810
Total ..	26,938	**Capital Expenditure within the Revenue Account.**			
		JJ.—55-A.—Commutation of pensions financed from ordinary revenues.	..	21,26,175	21,26,175
		Total ..	..	21,26,175	21,26,175
		Total Expenditure on Revenue Account.	*12,87,79,161*	39,21,93,824	52,09,72,985
		Total Revenue ..	..	..	52,27,49,660
		Surplus (+) ..	..	..	17,76,675
Carried over ..	52,27,49,660	Carried over ..	*12,87,79,161*	39,21,93,824	52,09,72,985

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concld.*

Heads of Revenue.	Actuals for 1958-59.	Heads of Expenditure.	Actuals for 1958-59.		
			Charged.	Authorised/ Voted.	Total.
1	2	3	4	5	6
	Rs.		*Rs.*	Rs.	Rs.
Brought forward.	52,27,49,660	Brought forward	*12,87,79,161*	39,21,93,824	52,09,72,985
		Capital Expenditure outside the Revenue Account—			
		AA.—65-A.—Capital Outlay on Forests.	..	7,39,401	7,39,401
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	9,51,18,148	9,51,18,148
		FF.—70.—Capital Outlay on Improvement of Public Health.	..	15,78,755	15,78,755
		71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	1,52,72,157	1,52,72,157
		72.—Capital Outlay on Industrial Development.	..	45,01,931	45,01,931
		73.—Capital Outlay on ports.	..	94,687	94,687
		HH.—80.—Town Development Schemes.	..	99,85,165	99,85,165
		81.—Capital Account of Civil Works outside the Revenue Account.	..	5,98,46,363	5,98,46,363
		II.—81.A.—Capital Outlay on Electricity Schemes.	..	1,91,11,027	1,91,11,027
		JJ.—82.—Capital Account of other Works outside the Revenue Account.	..	3,94,810	3,94,810
		83.—Payments of commuted value of pensions.	..	..	..
		84.—Capital Outlay on Printing Presses.	..	1,243	1,243
		85 A.—Capital Outlay on Provincial Schemes of State Trading.	*24,11,717*	—4,22,03,032	—3,97,91,315
		90—Provincial Miscellaneous Investments.	..	1,01,00,000	1,01,00,000
		Total ..	*24,11,717*	17,45,40,655	17,69,52,372
Total Revenue ..	52,27,49,660	Total Expenditure	*13,11,90,878*	56,67,34,479	69,79,25,357

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE.

Particulars. 1	*Charged.* 2	Authorised/ Voted. 3	Total. 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (*a*) ..	*12,87,79,161*	40,70,38,679	53,58,17,840
Expenditure outside the Revenue Account ..	*24,11,717*	17,45,40,655	17,69,52,372
Disbursements under Debt, Deposit and Remittance heads treated as expenditure (*b*).	*17,73,14,494*	4,34,38,631	22,07,53,125
Total ..	*30,85,05,372*	62,50,17,965	93,35,23,337

(*a*)—The figures have been arrived at as follows—

Particulars. 1	*Charged.* 2	Authorised/ Voted. 3
	Rs.	Rs.
(*a*) Total expenditure as in Account No. 2	*12,87,79,161*	39,21,93,824
Add—Working expenses of Irrigation	..	—1,85,707
Electricity Schemes	..	1,50,30,562
Total	*12,87,79,161*	40,70,38,679

(*b*)—The figures have been arrived at as follows—

Particulars. 1	*Charged.* 2	Authorised/ Voted. 3
	Rs.	Rs.
(*i*) Public Debt	*17,73,14,494*	..
(*ii*) Loans and Advances by Provincial Governments ..	..	4,34,38,631
Total ..	*17,73,14,494*	4,34,38,631

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for 1958-59.	Heads.	Actuals for 1958-59.
1	2	3	4
	Rs.		Rs.
.—Principal Heads of Revenue—		**A.—Principal Heads of Revenue—*contd.***	
.—Customs—			
		VII.—Land Revenue—	
hare of net proceeds of Export Duties assigned to Provinces.	5,16,94,083		
		Ordinary Revenue	12,31,300
Total ..	5,16,94,083	Collections from properties acquired under East Bengal Act XXVIII of 1951.	12,64,69,249
		Sale of Government Estates ..	10,000
		Sale-proceeds of waste lands and redemption of land tax.	3,304
II.—Central Excise Duties—			
		Recoveries on account of survey and settlement charges.	4,28,358
Share of net proceeds assigned to Provinces.	2,61,60,500		
Total ..	2,61,60,500	Recoveries of cost of maintenance of boundary pillars.	286
		Rates and cesses on lands ..	18,09,305
		Recoveries of overpayments	25,789
IV—.Taxes on Income other than Corporation Tax—			
		Collection of payments for services rendered.	2,55,738
Taxes on Agricultural Income ..	2,01,00,149		
Share of net proceeds assigned to Provinces.	2,52,10,000	Miscellaneous	3,60,898
		Deduct—Refunds ..	—93,416
Deduct—Refunds ..	—2,80,170		
		Total ..	13,05,00,811
		VIII.—Provincial Excise—	
Total ..	4,50,29,979		
		Country spirits	49,79,557
		Country fermented liquor ..	5,05,237
IV-A.—Sales Tax—		Malt liquors	78,311
Share of net proceeds assigned to Provinces.	3,62,04,000	Wines and spirits (Foreign liqours other than beer, medicated wines and commercial spirits).	21,80,989
Total ..	3,62,04,000		
		Receipts from commercial spirits including denatured spirits and medicated wines.	5,71,055
		Opium	17,89,589
IV-B.—Taxes on Income realised under Martial Law Regulation No. 43 as amended by the Regulation No. 48—			
		Hemp and other drugs ..	31,40,849
		Fines, confiscations and miscellaneous.	1,20,880
		Recoveries of overpayments	135
Share of net proceeds assigned to Provinces.	1,26,19,000	Collection of payments for services rendered.	52,730
		Deduct—Refunds ..	—93,077
		Total ..	1,33,26,255
Total ..	1,26,19,000		

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads. 1	Actuals for 1958-59. 2
	Rs.
A.—Principal Heads of Revenue—*contd.*	
IX.—Stamps—	
A.—Non-Judicial—	
Sale of stamps	2,57,51,921
Duty on Impressing documents	38,070
Fines and penalties	18,106
Miscellaneous	3,966
Deduct—Refunds ..	—2,31,437
Total Non-Judicial ..	2,55,80,626
B.—Judicial—	
(*i*) Court fees—	
Court fees realised in stamps	1,40,68,712
Total ..	1,40,68,712
(*ii*) Other Receipts—	
Sale of Stamps	5,77,358
Fines and penalties ..	8,563
Miscellaneous	10,854
Deduct—Refunds ..	—65,540
Total ..	5,31,235
Total B—Judicial	1,45,99,947
Grand Total ..	4,01,80,573
X.—Forest—	
Timber and other produce removed from the forests by Government agency.	25,30,736
Timber and other produce removed from the forests by consumers or purchasers.	1,26,12,519
Drift and waif wood and confiscated forest produce.	1,16,011
Miscellaneous ..	13,65,655
Deduct—Refunds ..	—6,740
Total ..	1,66,18,181

Heads. 3	Actuals for 1958-59. 4
	Rs.
A.—Principal Heads of Revenue—*contd.*	
XI.—Registration—	
Fees for registering documents	1,20,44,355
Fees for copies of registered documents.	6,41,240
Miscellaneous	7,36,971
Deduct—Refunds ..	—6,981
Total ..	1,34,15,585
XII.—Receipts under Motor Vehicles Acts—	
Receipts under the Motor Vehicles Act.	1,58,762
Receipts under the Provincial Motor Vehicles Taxation Act.	20,41,358
Other Receipts ..	4,71,271
Deduct—Refunds	—2,414
Total ..	26,68,977
XII-A.—Taxes and duties levied in connection with the Rehabilitation of displaced persons—	
Taxes on Entertainment, Betting, etc.	2,01,598
Taxes on callings and professions.	2,32,745
Surcharge on Tax on Motor Vehicles.	4,15,990
Toll on vessels plying in inland water.	4,83,987
Tolls on fares and freights on traffic by inland vessels.	4,12,858
Toll on freights and on goods carried by Road.	2,89,460
Deduct—Refunds ..	—554
Total ..	20,36,084

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1958-59.
1	2
A.—Principal Heads of Revenue— *concld.*	Rs.
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax ..	79,38,320
Betting Tax—	
Totalisator	6,24,063
Total A ..	85,62,383
B—Receipts from Electricity Duties—	
Fees under the Electricity Rules, and fees for the electrical inspection of Cinemas ..	21,244
Other Receipts	8,45,171
Total B ..	8,66,415
E.—Other Items—	
Receipts under the Bengal Finance (Sales Tax) Act, 1941.	6,771
Receipts under East Pakistan Jute Dealers Registration Act, 1949.	27,97,554
Receipts under the East Bengal Finance Act, 1950.	6,84,754
Receipts under East Pakistan Finance Act, 1956.	99,443
Taxes for the increase of General Revenues.	63,32,351
Deduct—Refunds	—19,752
Total E ..	99,01,121
Grand Total ..	1,93,29,919

Heads.	Actuals for 1958-59.
3	4
C.—Irrigation, Navigation, Embankment and Drainage Works—	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
B.—Navigation, Embankment and Drainage Works—	
(*1*) Productive Works—	
Deduct—Working expenses—	
Extension and Improvement	—61,070
Maintenance and Repairs	—13,21,428
Deduct—Receipts from Dredgers.	42,82,394
Establishment	—7,25,494
Tools and plant ..	—17,278
Suspense	—11,28,329
Total *Deduct*—Working expenses	10,28,795
Net receipts	10,28,795
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Navigation	2,71,085
Rents	11,981
Miscellaneous	91,233
Total ..	3,74,299
Deduct—Working Expenses—	
Maintenance and Repairs ..	—7,29,085
Establishment	—1,11,014
Tools and Plant.. ..	—2,939
Total *Deduct*—Working Expenses.	—8,43,088
Net Receipts ..	—4,68,789
Total XVII.—Irrigation, etc.	5,60,006

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1958-59.	Heads.	Actuals for 1958-59.
1	2	3	4
	Rs.		Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works —*concld.*		**F.—Civil Administration—**	
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		**XXI.—Administration of Justice—**	
B.—Navigation, Embankment and Drainage Works—		Sale-proceeds of unclaimed and escheated property.	2,66,079
Direct Receipts—		Court-fees realised in cash ..	33,235
Other canal produce ..	5,693	General fees, fines and forfeitures.	39,00,048
Navigation	1,57,221	Pleadership and Mukhtearship Examination fees.	12,081
Rents	6,674	Receipts of the Official Receiver.	1,778
Recoveries of expenditure ..	23,490	Miscellaneous fees and fines—	
Miscellaneous	76,741	Record Room receipts ..	10,642
Deduct—Refunds ..	—721	Other receipts	76,582
Total ..	2,69,098	Miscellaneous	84,458
		Recoveries of overpayments	4,574
		Deduct —Refunds ..	—3,94,771
		Total ..	39,94,706
E.—Debt Services—			
XX—Interest—			
Interest on loans and advances by the Provincial Governments.	20,53,499		
Interest on arrears of revenue ..	31,66,712	**XXII.—Jails and Convict Settlement—**	
Interest on Irrigation Capital Outlay incurred before 1st April, 1937.	6,91,980		
Miscellaneous	27,811	Jails	68,618
Deduct—Refunds	—533	Jail manufactures ..	11,52,990
		Recoveries of overpayments	863
Total ..	59,39,469	Total ..	12,22,471

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1958-59.	Heads.	Actuals for 1958-59.
1	2	3	4
F.—Civil Administration—*contd.*	Rs.	**F.—Civil Administration—*contd.***	Rs.
XXIII.—Police—		**XXVI.—Education—**	
		A.—University—	
Police supplied to public departments, private companies and persons.	5,36,366	Fees, Government Arts Colleges.	3,70,442
Cash receipts under the Arms Act.	5,26,170	Fees, Government Professional Colleges.	1,54,970
Fees, fines and forfeitures ..	87,750	B.—Secondary—	
		Fees Government Secondary Schools.	5,47,522
Recoveries of overpayments ..	2,37,304	D.—Special—	
Collection of payments for services rendered.	1,28,687	Fees and other receipts Government Special Schools.	67,988
Miscellaneous	2,09,05,390	E.—General—	
Deduct—Refunds	—39,123		
Total ..	2,23,82,544	Recoveries of overpayments	18,321
		Collection of payments for services rendered.	16,738
		Miscellaneous	7,35,478
		Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes.	19,23,192*
XXIV.—Ports and Pilotage—		Transfer from Deposit Account of grants by the Central Government for Flood Relief Measures.	22,48,840†
B.—Other ports—			
Registration and other fees ..	30,994		
Miscellaneous	2,38,424	*Deduct*—Refunds ..	—30,225
Total ..	2,69,418	Total ..	60,53,266

**Note*—The corresponding expenditure appears under 63-B.—Development—Education—Social uplift schemes on page—77.

†The corresponding expenditure appears under 37-Education—E—General—Miscellaneous.

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—contd.

Heads.	Actuals for 1958-59.	Heads.	Actuals for 1958-59.
1	2	3	4
	Rs.		Rs.
F.—Civil Administration—*contd.*		**F.—Civil Administration—*concld.***	
XXVII*—Medical—		**XXIX.—Agriculture—**	
Medical School and College fees.	4,50,648	Agricultural receipts ..	1,27,61,081
Hospital receipts ..	4,72,337	Recoveries of overpayments	1,436
Sale of Medicines ..	6,38,493	Miscellaneous ..	7,19,553
Contributions	79,277	*Deduct*—Refunds	—2,935
Income from endowments ..	292	Total ..	1,34,79,135
Recoveries of overpayments ..	11,429	**XXX.—Veterinary—**	
Collection of payments for services rendered.	73,219	Veterinary College and School fees. ..	22,058
		Other receipts	2,81,702
		Collection of payments for services rendered. ..	41,781
Miscellaneous	4,79,019	*Deduct*—Refunds ..	—6,721
Receipts on account of Provincialisation of Sadar and Subdivisional Hospitals.	1,59,781	Total ..	3,38,820
		XXXI.—Co-operation—	
Receipts in England ..	870	Audit fees	3,57,180
Deduct—Refunds ..	—2,28,539	Miscellaneous receipts ..	1,28,498
Total ..	21,36,826	Total ..	4,85,678
XXVIII.—Public Health—		**XXXII.—Industries—**	
Sale-proceeds of Sera and Vaccines, etc.	1,84,707	Industries	7,14,573
Contributions	2,46,822	Fisheries	2,33,460
Recoveries of overpayments ..	1,08,071	Total ..	9,48,033
Collection of payments for services rendered.	1,53,353	**XXXVI.—Miscellaneous Departments—**	
Amount transferred from Deposit Account of grant for Social Welfare Schemes.	67,211*	Labour and Emigration—Fees for the registration of Trade Unions.	657
		Miscellaneous—Examination fees	15,260
		Fees for the inspection of Steam Boilers.	42,413
Miscellaneous	1,57,913	Administration of Partnership Act, 1932.	6,010
Deduct—Refunds ..	—1,075	Miscellaneous	14,48,233
		Deduct—Refunds	—100
Total ..	9,17,002	Total ..	15,12,473

**Note.*—The corresponding expenditure appears under "63-B.—Development—H—Public Health—General."

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1958-59.
1	2
	Rs.
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	26,32,146
Ferry Receipts	1,76,059
Tolls on Roads	12,415
Recoveries of expenditure ..	4,23,229
Transfer from Central Road Fund.	12,26,678*
Miscellaneous	32,17,030
Deduct—Refunds	—21,955
Total ..	76,65,602
I.—Electricity Schemes—	
XLI.—Receipts from Electricity Schemes—	
II.—Thermo-Electric Schemes—	
Chittagong Electric Supply—	
Gross Receipts—	
Direct Receipts—	
Sale of power ..	60,15,305
Miscellaneous Revenue ..	3,77,855
Total ..	63,93,160
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues ..	—40,74,902
Maintenance proper ..	—98,523
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	—70,000
Establishment	—3,54,841
Tools and plant	—14,241
Suspense	401
Total—*Deduct*—Working Expenses	—46,12,106
Net Receipts ..	17,81,054

Heads.	Actuals for 1958-59.
3	4
	Rs.
I.—Electricity Schemes—*contd.*	
XLI.—Receipts from Electricity Schemes—*contd.*	
Siddhirganj Diesel Station—	
Gross Receipts—	
Direct Receipts—	
Sale of power ..	1,18,30,943
Miscellaneous Revenue ..	23,572
Total ..	1,18,54,515
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues.	—12,65,348
Maintenance proper ..	—46,48,232
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	—3,75,000
Establishment	—4,09,453
Tools and plant ..	—2,21,350
Suspense	89,262
Total—*Deduct*—Working Expenses	—68,30,121
Net Receipts ..	50,24,394

**Note*—The corresponding expenditure appears under "50—Civil Works—Original Works—commnnicaions".

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for 1958-59.	Heads.	Actuals for 1958-59.
1	2	3	4
	Rs.		Rs.
I.—Electricity Schemes—*contd.*		**I.—Electricity Schemes—*contd.***	
XLI.—Receipts from Electricity Schemes—*contd.*		**XLI.—Receipts from Electricity Schemes—*contd.***	
Diesel Pool Station—		**Khulna Electric Supply—**	
Gross Receipts—		**Gross Receipts—**	
Direct Receipts—		**Direct Receipts—**	
Sale of power	29,343	**Sale of power** ..	18,68,394
Miscellaneous Revenue ..	47,205	**Miscellenaous Revenue** ..	65,627
Total ..	76,548	**Total** ..	19,34,021
***Deduct*—Working Expenses—**		***Deduct*—Working Expenses—**	
Works expenditure financed from Ordinary Revenues.	—39,703	**Works expenditure financed from Ordinary Revenues.**	—5,20,373
Maintenance proper ..	—51,509	**Maintenance proper** ..	—34,640
Establishment	—24,233	**Establishment** ..	—1,37,702
Suspense	42,265		
Total—*Deduct*—Working Expenses.	—73,180	**Total—*Deduct*—Working Expenses.**	—6,92,715
Net Receipts	3,368	**Net Receipts** ..	12,41,306

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads. 1	Actuals for 1958-59. 2	Heads. 3	Actuals for 1958-59. 4
	Rs.		Rs.
I.—Electricity Schemes—*contd.*		**I.—Electricity Schemes—*contd.***	
XLI.—Receipts from Electricity Schemes—*contd.*		**XLI.—Receipts from Electricity Schemes—*contd.***	
Chandpur Electric Supply—		**Brahmanbaria Electric Supply—**	
Gross Receipts—		Gross Receipts—	
Direct Receipts—		Direct Receipts—	
Sale of power	3,55,698	Sale of power ..	1,13,982
Miscellaneous Revenue ..	27,624	Miscellaneous Revenue ..	13,541
Total ..	3,83,322	Total ..	1,27,523
Deduct—Working Expenses—		*Deduct*—Working Expenses—	
Works expenditure financed from Ordinary Revenues.	—1,79,118	Works expenditure financed from Ordinary Revenues.	—64,981
Maintenance proper ..	—36,659	Maintenance proper ..	—14,240
Establishment	—60,447	Establishment ..	—39,401
Suspense	—2,921		
Total—*Deduct*—Working Expenses.	—2,79,145	Total—*Deduct*—Working Expenses.	—1,18,622
Net Receipts ..	1,04,177	Net Receipts ..	8,901

No.4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads. 1	Actuals for 1958-59. 2	Heads. 3	Actuals for 1958-59. 4
	Rs.		Rs.
I.—Electricity Schemes—*contd.*		**I.—Electricity Schemes—*contd.***	
XLI.—Receipts from Electricity Schemes—*contd.*		**XLI.—Receipts from Electricity Schemes—*contd.***	
Rajshahi Electric Supply—		**Chittagong Diesel Station—**	
Gross Receipts—		Gross Receipts—	
Direct Receipts—		Direct Receipts—	
Sale of power	3,11,888	Sale of power	42,00,872
Miscellaneous Revenue ..	33,448	Miscellaneous Revenue ..	7,430
Total ..	3,45,336	Total ..	42,08,302
Deduct—Working Expenses—		*Deduct*—Working Expenses—	
Works expenditure financed from Ordinary Revenues.	—1,17,414	Works expenditure financed from Ordinary Revenues.	—9,587
Maintenance proper ..	—1,01,851	Maintenance proper ..	—18,56,245
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	—20,000	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	—3,80,000
Establishment	—1,09,170	Establishment	—4,85,460
		Tools and plant ..	—11,278
		Suspense	33,21,147
Total—*Deduct*—Working Expenses.	—3,48,435	Total—*Deduct*—Working Expenses.	5,78,577
Net Receipts ..	—3,099	Net Receipts ..	47,86,879

No.4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads. 1	Actuals for 1958-59. 2
	Rs.
1.—Electricity Schemes—*contd.*	
XLI.—Receipts from Electricity Schemes—*contd.*	
Goalpara Diesel Station—	
Gross Receipts—	
Direct Receipts—	
Sale of power	34,13,084
Miscellaneous Revenue ..	49,618
Total ..	34,62,702
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues.	—12,88,258
Maintenance proper ..	—4,81,953
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	—1,81,000
Establishment	—1,63,429
	..
Total—*Deduct*—Working Expenses.	—21,14,640
Net Receipts ..	13,48,062

Heads. 3	Actuals for 1958-59. 4
	Rs.
1.—Electricity Schemes—*contd.*	
XLI.—Receipts from Electricity Schemes—*contd.*	
Dinajpur Electric Supply—	
Gross Receipts—	
Direct Receipts—	
Sale of power	67,992
Miscellaneous Revenue ..	29,585
Total ..	97,577
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues.	—50,138
Maintenance proper ..	—21,081
Establishment	—28,842
Total—*Deduct*—Working Expenses.	—1,00,061
Net Receipts	—2,484
Serajganj Electric Supply—	
Gross Receipts—	
Direct Receipts—	
Sale of power ..	44,432
Miscellaneous Revenue	6,059
Total ..	50,491
Deduct—Working Expenses—	
Works expenditure financed from Ordinary Revenues.	—31,573
Maintenance proper ..	—10,247
Establishment	—42,086
Total—*Deduct*—Working Expenses.	—83,906
Net Receipts ..	—33,415

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads. 1	Actuals for 1958-59. 2	Heads. 3	Actuals for 1958-59. 4
I.—Electricity Schemes—*concld.*	Rs.		Rs.
XLI.—Receipts from Electricity Schemes—*concld.*			
Jessore Electric Supply—		**J.—Miscellaneous—**	
Gross Receipts—		**XLIV.—Receipts-in-aid of Superannuation—**	
Direct Receipts—			
Sale of power ..	2,14,239		
Miscellaneous Revenue ..	9,775	Contributions for Pensions and gratuities.	1,64,870
Total ..	2,24,014		
Deduct—Working Expenses—		Miscellaneous	36,322
Works expenditure financed from Ordinary Revenues.	—1,10,246	Receipts in England ..	2,70,889
Maintenance proper ..	—50,631		
Establishment	—34,594	Total ..	4,72,081
Tools and Plant ..	—1,915		
Total—*Deduct*—Working Expenses.	—1,97,386		
Net Receipts ..	26,628		
Wood Treatment Plant—			
Gross Receipts—			
Direct Receipts—			
Miscellaneous Revenue ..	95,444	**XLV.—Stationery and Printing—**	
Total ..	95,444	Stationery receipts .. .	4,076
Deduct—Working Expenses—			
Works expenditure financed from Ordinary Revenues.	—58,318	Sale of plain paper used with Stamps.	54,554
Maintenance proper ..	—83,068		
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	—6,000	Sale of Gazettes and other Government Publications.	79,197
Establishment	—11,436	Other press receipts ..	12,49,339
Total—*Deduct*—Working Expenses.	—1,58,822		
Net Receipts ..	—63,378	*Deduct*—Refunds ..	—2,206
Total XLI—Receipts from Electricity Schemes.	1,42,22,393		
		Total ..	13,84,960

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concld.*

Heads.	Actuals for 1958-59.	Heads.	Actuals for 1958-59.
1	2	3	4
	Rs.		Rs.
J.—Miscellaneous—*concld.*		**L.—Contributions and Miscellaneous adjustments between Central and Provincial Governments—**	
XLVI.—Miscellaneous—			
Unclaimed deposits ..	35,95,302		
Sale of old stores and materials	2,72,565	**XLIX.—Grants-in-aid from Central Government—**	
Sale of land and houses, etc ..	18,197	Grant from the Central Government by way of general financial assistance.	91,00,000
Fees for Government audit ..	23,417		
Contributions	61,47,358	Grant from the Central Government for Development Schemes.	17,40,000
Rents, rates and taxes ..	12,734		
Other fees, fines and forfeitures	65,666	Foreign Aid for T. B. Hospital.	2,36,274
Recoveries of overpayments ..	8,61,595		
Collection of payments for services rendered.	3,85,794	Foreign Aid for Polytechnical Institute.	5,672
Miscellaneous	23,70,986	Total ..	1,10,81,946
Transfer from Deposit Account of grants by the Central Government for Flood Relief Measures.	*33,89,555	L.—Miscellaneous Adjustments between Central and Provincial Governments.	32,397
Transfer from subvention from the fund for rehabilitation of displaced persons.	*9,94,046	Total ..	32,397
Amount transferred from the Deposit Account of grants made by the Central Government for Social Uplift Schemes.	†11,016	**M.—Extraordinary Items—**	
		LI.—Extraordinary Receipts—	
Loss or gain by exchange ..	481	Other items	25,974
Deduct—Refunds ..	—5,78,261	Receipts in England ..	964
Total ..	1,75,70,451	Total ..	26,938

*Note—The corresponding expenditure appears as under 54.—Famine—A-Famine Relief.

(*a*) Gratuitous Relief ..	27,96,834
(*b*) Miscellaneous—other expenditure.	5,92,721
Total ..	33,89,555

**Note*.—The Corresponding expenditure appears under "57.—Miscellaneous—Miscellaneous and Unforeseen Charges".

†*Note*.—The Corresponding expenditure appears under "63-B—Development—Miscellaneous—Social Uplift Schemes" on page. 77,

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation Tax—			
Collection of Agricultural Income Tax ..	..	6,43,058	6,43,058
Total ..	..	6,43,058	6,43,058
5.—Salt—			
Direction	..	52,199	52,199
Total ..	..	52,199	52,199
6.—Opium—			
Payment to opi.m cul ivators for the supply of raw opium.	..	3,002	3,002
Totol ..	..	3,002	3,002
7.—Land Revenue—			
Charges of Administration	..	22,36,362	22,36,362
Management of Government Estates	..	33,912	33,912
Charges on account of land revenue collections ..	..	65,767	65,767
Survey, Settlement and Record Operations ..	..	20,62,620	20,62,620
Land Records	..	1,52,864	1,52,864
Assignments and Compensations	..	1,475	1,475
Expenditure incurred for acquisition and management of properties acquired under East Bengal Act XXVIII of 1951.	..	4,57,33,308	4,57,33,308
Total ..	..	5,02,86,308	5,02,86,308
8.—Provincial Excise—			
Superintendence	..	2,52,988	2,52,988
District Executive Establishment	..	12,51,123	12,51,123
Compensations	..	4,79,430	4,79,430
Cost of Opium supplied to Provincial Excise Department.	..	2,77,160	2,77,160
Total ..	..	22,60,701	22,60,701
9.—Stamps—			
A.—Non-Judicial—			
Superintendence	..	69,268	69,268
Cost of Stamps supplied from Central Stores	..	1,51,824	1,51,824
Charges for the sale of stamps	..	9,12,874	9,12,874
Total Non-Judicial ..	..	11,33,966	11,33,966

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—*concld.*			
9.—Stamps—*concld.*			
B.—Judicial—			
Superintendence	..	34,634	34,634
Charges for the sale of stamps	..	1,01,021	1,01,021
Total Judicial ..	..	1,35,655	1,35,655
Total ..	..	12,69,621	12,69,621
10.—Forest—			
Conservancy and Works	..	12,12,344	12,12,344
Establishment	..	22,54,451	22,54,451
Total ..	..	34,66,795	34,66,795
11.—Registration—			
Superintendence	..	1,40,218	1,40,218
District Charges	..	47,00,406	47,00,406
Total ..	..	48,40,624	48,40,624
13.—Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax	..	3,404	3,404
Tax under the East Bengal Finance Act, 1950 ..	..	17,834	17,834
Charges under the Electricity Acts	..	34,850	34,850
Total ..	..	56,088	56,088
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital Accounts are kept—			
Irrigation Works	*82,14,122*	..	82,14,122
Navigation, Embankment and Drainage Works ..	*41,74,512*	..	41,74,512
Total ..	*1,23,88,634*	..	1,23,88,634

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—*concld.*			
18.—Other Revenue Expenditure financed from Ordinary Revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Maintenance and Repairs	..	72	72
Establishment	..	1,185	1,185
Total ..	..	1,257	1,257
Total A.—Irrigation Works ..	..	1,257	1,257
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Works	..	8,90,859	8,90,859
Extensions and Improvements	..	—6,246	—6,246
Maintenance and Repairs	..	9,47,201	9,47,201
Establishment	..	2,16,783	2,16,783
Tools and Plant	..	7,505	7,505
Suspense	..	3,13,927	3,13,927
Total ..	..	23,70,029	23,70,029
(2) Miscellaneous Expenditure—			
Establishment	..	8,71,407	8,71,407
Tools and Plant	..	10,033	10,033
Other charges	..	24,45,712	24,45,712
Total ..	..	33,27,152	33,27,152
Total B.—Navigation, Embankment and Drainage Works	..	56,97,181	56,97,181
Grand Total ..	..	56,98,438	56,98,438

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—			
22.—Interest on Debt and Other Obligations—			
A.—Interest on Ordinary Debt—			
(1) Rupee Debt—			
Interest on Permanent Loans—			
3½ per cent. East Bengal Loan, 1960 .	*17,07,494*	..	17,07,494
Floating Loans—			
Interest on Other Floating Loans ..	*37,66,763*	..	37,66,763
Other Items—			
Expenditure connected with the issue of new loans.	*6,683*	..	6,683
Interest on Loans taken from the Central Government.	*6,69,36,589*	..	6.69,36,589
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	*20,50,000*	..	20,50,000
Interest on Contributory Provident Fund ..	*55,000*	..	55,000
D.—Transfers— *Deduct—*			
(1) Interest transferred to Commercial Departments—			
Irrigation	*—1,16,96,654*	..	—1,16,96,654
Electricity schemes	*—4,000*	..	—4,000
(2) Interest transferred to "85-A.—Capital Outlay on Provincial Schemes of State Trading".	*—24,11,717*	..	—24,11,717
Total—*Deduct* ..	*—1,41,12,371*	..	—1,41,12,371
Total ..	*6,04,10,158*	..	6,04,10,158

*The corresponding amount under the head "17" is Rs.1,23,88,634. The difference of Rs.6,91,980 is a *pro-forma* adjustment and represents the interest liabilities on Irrigation Capital Outlay met out of a loan which has already been discharged and on which no interest is actually paid by Government.

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
E.—Debt Services—*concld.*			
23.—Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds	*3,26,43,000*	..	3,26,43,000
Other Appropriations	*1,50,14,494*	..	1,50,14,494
Total ..	*4,76,57,494*	..	4,76,57,494
F.—Civil Administration—			
25.—General Administration—			
A.—Heads of Provinces—			
Salary of the Governor	*90,000*	..	90,000
Secretarial Staff of Governor	*1,03,475*	..	1,03,475
Staff and Household of Governor	*2,17,900*	..	2,17,900
Sumptuary Allowance of Governor	*18,750*	..	18,750
State conveyances and motors of the Governor General and Governors.	*96,706*	..	96,706
Expenditure from contract allowance ..	*64,894*	..	64,894
Tour expenses	*33,548*	..	33,548
Ministers	..	3,54,808	3,54,808
Carried over ..	*6,25,273*	3,54,808	9,80,081

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1958-59. Charged. 2	Authorised/ voted. 3	Total. 4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
25.—General Administration—*contd.*			
Brought forward ..	*6,25,273*	3,54,808	9,80,081
B.—Legislative Bodies—			
Provincial Assembly	*5,87,240*	6,28,666	12,15,906
Elections for Legislatures	..	20,390	20,390
C.—Secretariat and Headquarters Establishments—			
Civil Secretariat	..	80,69,601	80,69,601
Public Service Commission	*2,26,626*	..	2,26,626
Board of Revenue, Financial Commissioner and Establishments.	..	5,23,240	5,23,240
Local Fund Audit Establishment	..	3,60,900	3,60,900
D.—Commissioners—			
Commissioners	..	5,02,364	5,02,364
E.—District Administration—			
General Establishments	..	1,41,15,381	1,41,15,381
Sub-divisional Establishments	..	24,52,646	24,52,646
Other Establishments	..	1,51,594	1,51,594
Deduct—Establishment charges recoverable from other Governments, Departments, etc.	..	—10,099	—10,099
Carried over.. ..	*14,39,139*	2,71,69,491	2,86,08,630

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1958-59. *Charged.* 2	Authorised/ voted. 3	Total. 4
F.—Civil Administration—*contd.*	Rs.	Rs.	Rs.
25.—General Administration—*concld.*			
Brought forward ..	*14,39,139*	2,71,69,491	2,86,08,630
G.—Miscellaneous—			
Discretionery grants by Heads of Provinces, etc ..	..	1,34,980	1,34,980
Miscellaneous	..	18,31,239	18,31,239
Rehabilitation Programme	..	1,50,425	1,50,425
H.—Charges in England—			
High Commissioner for Pakistan.			
Share of the cost of High Commissioner's Establishment debitable to Provincial Governments.	..	1,52,000	1,52,000
Other items	..	9,254	9,254
Total ..	*14,39,139*	2,94,47,389	3,08,86,528
27.—Administration of Justice—			
High Courts and Chief Courts	*17,20,159*	..	17,20,159
Law Officers	..	7,19,403	7,19,403
Administrator-General and Official Trustee ..	..	19,827	19,827
Official Receiver	..	23,007	23,007
Civil and Sessions Courts	..	87,45,146	87,45,146
Criminal Courts	..	320	320
Pleadership and Mukhtearship Examination Charges	..	8,595	8,595
Charges in England	..	300	300
Total ..	*17,20,159*	95,16,598	1,12,36,757
28.—Jails and Convict Settlements—			
Jails	..	96,88,794	96,88,794
Jail Manufactures	..	6,27,761	6,27,761
Loss on sale of subsidised food at concession rates	..	2,67,037	2,67,037
Charges in England	..	51,277	51,277
Total ..	..	1,06,34,869	1,06,34,869

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1958-59. Charged. 2	Authorised/ voted. 3	Total. 4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
29.—Police—			
Superintendence	..	8,04,341	8,04,341
District Executive Force	..	5,68,64,763	5,68,64,763
Police Training Schools	..	5,89,651	5,89,651
Special Police	..	44,62,080	44,62,080
Railway Police	..	6,10,421	6,10,421
Criminal Investigation Department	..	45,92,718	45,92,718
Loss on sale of subsidised food at concession rates (E. B.).	..	54,09,620	54,09,620
Works	..	11,92,167	11,92,167
Charges in England	..	18,929	18,929
Total	..	7,45,44,690	7,45,44,690
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	..	12,79,950	12,79,950
Ports Establishments	..	84,106	84,106
Subsidies to Steam Boat Companies	..	10,000	10,000
Miscellaneous	..	2,02,500	2,02,500
Total	..	15,76,556	15,76,556
36.—Scientific Departments—			
Grants-in-aid and donations to Scientific Societies and Institutes.	..	11,906	11,906
Total	..	11,906	11,906

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1958-59. *Charged.* 2	Authorised/ Voted. 3	Total. 4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
37.—Education—			
A.—University—			
Grants to Universities	*12,50,000*	21,98,500	34,48,500
Government Arts Colleges	..	22,15,581	22,15,581
Grants to non-Government Arts Colleges ..	..	14,72,883	14,72,883
Government Professional Colleges	..	14,76,414	14,76,414
B.—Secondary—			
Government Secondary Schools	..	33,49,136	33,49,136
Direct grants to non-Government Secondary Schools	..	81,81,967	81,81,967
C.—Primary—			
Government Primary Schools	..	1,069	1,069
Direct grants to non-Government Primary Schools	..	6,59,150	6,59,150
D.—Special—			
Government Special Schools	..	10,07,736	10,07,736
Direct grants to non-Government Special Schools	..	22,92,726	22,92,726
E.—General—			
Direction	..	3,87,345	3,87,345
Inspection	..	18,77,381	18,77,381
Scholarships	..	11,64,819	11,64,819
Miscellaneous	..	68,74,061	68,74,061
Charges in England	..	28,284	28,284
Total ..	*12,50,000*	3,31,87,052	3,44,37,052

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd*.

Heads. 1	Expenditure for 1958-59. *Charged.* 2	Authorised/ Voted. 3	Total. 4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
38.—Medical—			
Medical Establishment	..	7,36,059	7,36,059
Hospitals and Dispensaries ..		11,81,329	11,81,329
Grants for Medical purposes	..	1,000	1,000
Medical Colleges and Schools	..	48,61,473	48,61,473
Mental Hospital	..	1,16,484	1,16,484
Chemical Examiner	..	1,01,896	1,01,896
Provincialisation of Sadar and Sub-divisional Hospitals.	..	59,93,391	59,93,391
Charges in England	..	1,293	1,293
Total ..	..	1,29,92,925	1,29,92,925
39.—Public Health—			
Public Health Establishment	..	9,98,205	9,98,205
Grants for Public Health purposes	..	14,93,120	14,93,120
Expenses in connection with epidemic diseases ..	..	30,27,255	30,27,255
Bacteriological Laboratories	..	4,32,046	4,32,046
Pasteur Institute	..	70,575	70,575
Works	..	6,12,872	6,12,872
Charges in England	..	643	643
Total ..	..	66,34,716	66,34,716

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*contd.*			
40.—Agriculture—			
Direction	..	3,48,744	3,48,744
Superintendence	..	54,06,480	54,06,480
Subordinate and Expert Staff	..	4,13,682	4,13,682
Experimental Farms	..	5,89,770	5,89,770
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	..	28,84,158	28,84,158
Agricultural Experiments and Research ..	..	5,32,509	5,32,509
Agricultural Education	..	4,52,886	4,52,886
Agricultural Engineering	..	1,37,900	1,37,900
Botanical and other Public Gardens	..	400	400
Total ..	..	1,07,66,529	1,07,66,529
41.—Veterinary—			
Superintendence	..	2,88,856	2,88,856
Veterinary Education and Research	..	3,80,346	3,80,346
Subordinate Establishment	..	9,90,051	9,90,051
Hospitals and Dispensaries	..	15,30,593	15,30,593
Total ..	..	31,89,846	31,89,846
42.—Co-operation—			
Superintendence	..	32,67,456	32,67,456
Other Charges	..	2,67,702	2,67,702
Total ..	..	35,35,158	35,35,158

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—*concld.*			
43.—Industries—			
Industries	..	17,34,272	17,34,272
Cottage Industries	..	7,78,376	7,78,376
Fisheries	..	7,82,506	7,82,506
Grants-in-aid	..	1,12,313	1,12,313
Total ..	..	34,07,467	34,07,467
47.—Miscellaneous Departments—			
Labour and Emigration—			
Inspector of Factories	..	25,860	25,860
Labour	..	2,54,157	2,54,157
Inspection and Tests—			
Inspector of Steam Boilers	..	45,769	45,769
Statistics—			
Provincial Statistics	..	14,689	14,689
Miscellaneous—			
Administration of Partnership Act, 1932 ..	..	4,464	4,464
Administration of Bengal Money Lenders Act, 1940	..	6,612	6,612
Miscellaneous	..	55,86,185	55,86,185
Total ..	..	59,37,736	59,37,736
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
Original Works—Buildings—			
Land Revenue	..	1,428	1,428
Provincial Excise	..	269	269
Registration	..	18,864	18,864
General Administration	*62,557*	1,90,460	2,53,017
Carried over ..	*62,557*	2,11,021	2,73,578

No.5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—*concld.*			
50.—Civil Works—*concld.*			
Original Works—Buildings—concld.			
Brought forward ..	*62,557*	2,11,021	2,73,578
Administration of Justice	..	13,660	13,660
Jails and Convict Settlements	..	83,621	83,621
Police	..	3,48,556	3,48,556
Education	..	57,879	57,879
Medical	..	1,45,244	1,45,244
Agriculture	..	14,649	14,649
Veterinary	..	3,328	3,328
Industries	..	954	954
Civil Works	..	9,17,125	9,17,125
Stationery and Printing	..	1,046	1,046
Additions and Alterations to Requisitioned Buildings	..	8,123	8,123
Total—Original Works—Buildings	*62,557*	18,05,206	18,67,763
Original Works—Communications	..	61,17,291	61,17,291
Repairs	*2,33,565*	86,21,748	88,55,313
Establishment	*11,976*	6,64,546	6,76,522
Tools and plant	*544*	30,400	30,944
Grants-in-Aid	..	737	737
Suspense	..	—47,56,395	—47,56,395
Charges in England	..	3,811	3,811
Total ..	*3,08,642*	1,24,87,344	1,27,95,986
I.—Electricity Schemes—			
52—Interest on Capital out lay on Electricity Schemes—Thermo-Electric Schemes.	*4,000*	..	4,000
Total ..	*4,000*	..	4,000

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment	..	8,97,522	8,97,522
Gratuitous Relief	..	71,43,896	71,43,896
Miscellaneous—			
Rehabilitation Programme	..	12,89,529	12,89,529
Other expenditure	..	46,17,000	46,17,000
Total .	..	1,39,47,947	1,39,47,947
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances ..	*11,019*	60,39,100	60,50,119
Compassionate Allowances	..	4,863	4,863
Gratuities	..	1,10,035	1,10,035
Pensions for distinguished and meritorious services or for political considerations.	..	3,888	3,888
Donations to Provident Funds	..	39,000	39,000
Charges in England	*3,44,167*	21,66,045	25,10,212
Deduct—Pensionary charges transferred to Commercial Departments.	..	—1,20,000	—1,20,000
Total ..	*3,55,186*	82,42,931	85,98,117
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments ..	..	26,16,433	26,16,433
Discount on plain paper used with stamps ..	..	5,653	5,653
Purchase of plain paper used with stamps ..	..	70,145	70,145
Carried over ..	..	26,92,231	26,92,231

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure. for 1958-59. Charged. 2	Authorised/ Voted. 3	Total. 4
	Rs.	Rs.	Rs.
I.—Miscellaneons—*concld.*			
56.—Stationery and Printing—*concld.*			
Brought forward ..	..	26,92,231	26,92,231
11.—Printing—			
Government Presses	..	32,47,344	32,47,344
Printing at private presses.	..	24,618	24,618
Charges in England	..	488	488
Total ..	..	59,64,681	59,64,681
57.—Miscellaneous.—			
Donations for charitable purposes	..	20,253	20,253
Special Commission of Enquiry	..	5,20,656	5,20,656
Petty Establishments	..	5,60,781	5,60,781
Irrecoverable temporary Loans and Advances written off.	..	3,647	3,647
Contributions	*32,45,730*	29,69,072	62,14,802
Miscellaneous and unforeseen charges ..	..	25,14,378	25,14,378
Loss or gain by exchange	*19*	5,525	5,544
Total ..	*32,45,749*	65,94,312	98,40,061
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in Pakistan—			
Expenditure on Civil Defence	..	4,62,889	4,62,889
Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police.	..	19,921	19,921
Expenditure on Small Savings Scheme ..	..	1,75,924	1,75,924
Deduct—Amount recovered from Central Government.	..	—1,75,924	—1,75,924
Total ..	..	4,82,810	4,82,810

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1958-59. *Charged.* 2	Authorised/ Voted. 3	Total. 4
M.—Extraordinary Items—*concld.*	*Rs.*	Rs.	Rs.
63-B.—Development—			
Forest	..	6,28,409	6,28,409
Education—			
General	..	4,11,45,398	4,11,45,398
Social Uplift Schemes—			
Recurring	..	7,13,106	7,13,106
Non-recurring	..	19,23,192	19,23,192
Medical—			
General	..	19,48,105	19,48,105
Social Uplift Schemes—			
Recurring	..	24,20,232	24,20,232
Public Health—			
General	..	59,55,241	59,55,241
Social Uplift Schemes—			
Recurring	..	1,98,216	1,98,216
Agriculture	..	14,27,880	14,27,880
Veterinary	..	6,504	6,504
Civil Works	..	12,81,639	12,81,639
Miscellaneous—			
General	..	1,04,34,628	1,04,34,628
Social Uplift Schemes—			
Recurring	..	50,191	50,191
Non-recurring	..	11,016	11,016
Charges in England	..	1,12,057	1,12,057
Total	..	6,82,55,814	6,82,55,814
64.-B.—Civil Defence.			
Miscellaneous	..	1,31,539	1,31,539
Total	..	1,31,539	1,31,539
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commutation of Pensions financed from Ordinary Revenues—			
Amount transferred from "83.—Payments of commuted value of pensions".	..	21,26,175	21,26,175
Total	..	21,26,175	21,26,175

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
AA.—Principal Revenue Heads—Forest and other Capital Accounts outside the Revenue Account—			
65-A.—Capital Outlay on Forests—			
Organisation, Improvement and Extensions of Forests.	..	10,05,599	10,05,599
Communications and Buildings	..	76,796	76,796
Live-stock, Stores, Tools and plant	..	5,95,652	5,95,652
Establishment	..	3,54,513	3,54,513
Suspense	..	2,459	2,459
Deduct—Receipts and Recoveries on Capital Account.	..	—12,88,993	—12,88,993
Deduct—Transfer from the Deposit Account of the grant by the Central Government for Grow More Food Campaign.	..	—6,625	—6,625
Total	..	7,39,401	7,39,401
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation Works—			
(1) Productive—			
Works	..	5,39,84,019	5,39,84,019
Establishment	..	21,13,394	21,13,394
Tools and Plant	..	27,17,435	27,17,435
Suspense	..	41,09,553	41,09,553
Deduct—Receipts and Recoveries on Capital Account.	..	—1,97,644	—1,97,644
Total A.—Irrigation Works ..	..	6,27,26,757	6,27,26,757
B.—Navigation, Embankment and Drainage Works—			
(1) Productive—			
Works	..	2,05,05,592	2,05,05,592
Establishment	..	8,88,848	8,88,848
Tools and plant	..	84,202	84,202
Deduct—Transfer from the Deposit Account of the grant by Central Government for Grow More Food Campaign.	..	—17,78,626	—17,78,626
Total	..	1,97,00,016	1,97,00,016

No. 5.—DETAILED ACCOUNTS OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works—*concld.*			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*concld.*			
(2) Unproductive—			
Works	..	1,21,17,092	1,21,17,092
Establishment	..	5,24,615	5,24,615
Tools and plant	..	49,668	49,668
Total ..	..	1,26,91,375	1,26,91,375
Total B.—Navigation, etc., Works ..	..	3,23,91,391	3,23,91,391
Total—Irrigation, Navigation etc., Works— ..	..	9,51,18,148	9,51,18,148
FF.—Civil Administration—Capital Account outside the Revenue Account—			
70.—Capital Outlay on Improvement of Public Health—			
Combined Public Health Laboratories ..	..	9,789	9,789
Maternity and Child Welfare Centres in Rural Areas.	..	3,98,335	3,98,335
T. B. Clinics at District Headquarters ..	..	2,50,083	2,50,083
Health Examination of School Children ..	..	1,98,752	1,98,752
Sadar and Subdivisional Hospitals (Increase of beds).	..	6,61,374	6,61,374
Infectious Diseases Hospitals	..	60,422	60,422
Total ..	..	15,78,755	15,78,755

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1958-59. Charged. 2	Authorised/ Voted. 3	Total. 4
	Rs.	Rs.	Rs.
FF.—Civil Administration—Capital Account outside the Revenue Account—*contd.*			
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Agricultural Schemes—			
Seed Improvement Operation Schemes—			
Thana Agricultural Farms	..	39,57,247	39,57,247
Total ..	..	39,57,247	39,57,247
Schemes for Power Pump and Mechanical Cultivation—			
Schemes for Power Pump Irrigation	..	38,10,774	38,10,774
Total	..	38,10,774	38,10,774
Other Schemes—			
Purchase and distribution of Fertiliser ..	..	2,087	2,087
Agricultural Work Shops and Training Institutes	..	646	646
Increased production through Registered Growers	..	51,141	51,141
Seed Testing Laboratory	..	15,942	15,942
Establishment of Union Demonstration Farms ..	..	1,25,347	1,25,347
Establishment of Bureau of Agricultural Statistics	..	2,907	2,907
Establishment of 5 Agricultural Schools ..	..	1,41,060	1,41,060
Construction of 8 big Godowns	..	3,58,523	3,58,523
Expansion and Re-organisation of Horticulture section and Establishment of a Plant Nursery at Dacca.	..	71,118	71,118
Exploratory Survey for Land Development ..	..	54,189	54,189
Procurement of Wheat and Millet	..	1,214	1,214
Minor Irrigation Schemes	..	22,98,199	22,98,199
Construction of Pantoons for Irrigation in Flood affected areas in winter season.	..	1,20,877	1,20,877
Agricultural Stores	..	7,19,569	7,19,569
Carried over ..	..	39,62,819	39,62,819

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
FF—Civil Administration—Capital Account outside the Revenue Account—*contd.*			
71.—Capital outlay on Schemes of Agricultural Improvement and Reserch.—*concld.*			
Other Schemes—*concld.*			
Brought Forward ..	..	39,62,819	39,62,819
Plant Protection Schemes	..	1,43,384	1,43,384
Distribution of Organic Manure (Bone meal) ..	..	1,79,888	1,79,888
Research on oil seeds	..	17,772	17,772
Breeding of Salinity tolerant and salt resistant Paddy	..	5,585	5,585
Research on Tobacco.	..	27,156	27,156
Synthesis of high yielding types of rice from Indica, Japanica, Hybrids.	..	23,176	23,176
Research on Pests on fruit trees	..	20,856	20,856
Research on Insect Pests on stored grains and seeds, etc.	..	15,090	15,090
Scheme for investigation into Micronutrient Problem.	..	15,298	15,298
Procurement and distribution of mustard seeds ..	..	1,81,060	1,81,060
Total	..	45,92,084	45,92,084
Veterinary Schemes—			
Prevention, Control and Eradication of Infectious diseases of live-stock.	..	22,592	22,592
Artificial Insemination Centre	..	1,16,719	1,16,719
Establishment of Veterinary Medical Stores ..	..	34,994	34,994
Establishment of Nucleus Stocks of Bulls ..	..	1,12,680	1,12,680
Poultry Farms	..	67,025	67,025
Expansion and Re-organisation of East Pakistan Veterinary College.	..	4,24,293	4,24,293
Establishment of Modern Cattle and Dairy Farm..	..	20,65,110	20,65,110
Artificial Insemination for Improved Breeding of Live stock	..	22,908	22,908
Improvement of Poultry Extension Work ..	..	25,165	25,165
Duck Farming and its Improvement ..	..	20,566	20,566
Total ..	..	29,12,052	29,12,052
Grand Total	..	1,52,72,157	1,52,72,157

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
FF—Civil Administration—Capital Account outside the Revenue Account—*concld.*			
72.—Capital Outlay on Industrial Development—Scheme for Industrial Improvement—			
Industries—			
East Pakistan Polytechnic Institute, Dacca ..	..	4,97,012	4,97,012
East Pakistan Institute of Glass and Ceramic at Tejgaon,		22,463	22,463
East Pakistan Textile Institute at Tejgaon ..	..	7,11,674	7,11,674
Combined Hostel for Textile, Ceramic and Polytechnic Institute	..	16,63,838	16,63,838
Scheme for the Development of Silk and Lac Industries in East Pakistan—Establishment of Central Silk and Lac Research- *cum*-Training Centre at Rajshahi.	..	1,52,020	1,52,020
Labour Wel are Centre		9,163	9,163
Establishment of Marine Diesel Training Centre ..	..	6,80,870	6,80,870
Fisheries—			
Expanded Scheme for Reclamation of Derelict Water Areas for Fish Production.	..	4,78,223	4,78,223
Fish Landing Jetty at Khulna.	..	341	341
Expansion of Fish Net Making Industry ..	..	—5,687	—5,687
Mechanisation of Fishing Boats		1,50,000	1,50,000
Production of more Fish in East Pakistan ..	..	24,810	24,810
Procurement of Fishing Equipment	..	1,359	1,359
Transport of fish in the District of Sylhet ..	..	63,500	63,500
Establishment of Nursery Fish Farm ..	..	30,050	30,050
Pisciculture in Dighis at Adamdighi, Bogra ..	..	1,295	1,295
Dharmasagar Reclamation Scheme	..	6,000	6,000
Dhumnadi Fish Farm, Rangpur	..	15,000	15,000
Total ..	..	45,01,931	45,01,931
73.—Capital Outlay on Ports—			
B.—Other Ports (Provincial)—			
Miscellaneous	..	94,687	94,687
Total ..	..	94,687	94,687

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—			
80.—Town Development Schemes—			
Town Planning Schemes at Dacca—			
Works and Acquisition	..	27,51,932	27,51,932
Establishment	..	2,92,568	2,92,568
Tools and plant	..	2,711	2,711
Charges in England	..	328	328
Deduct—Receipts and Recoveries on Capital Account.	..	—21,50,059	—21,50,059
Total ..	..	8,97,480	8,97,480
Town Planning Schemes at Chittagong—			
Works and Acquisition	..	—11,18,741	—11,18,741
Establishment	..	6,21,112	6,21,112
Tools and plant	..	—2,071	—2,071
Charges in England	..	—253	—253
Deduct—Receipts and Recoveries on Capital Account	..	—7,74,070	—7,74,070
Total ..	..	—12,74,023	—12,74,023
Other Schemes—			
Works and Acquisition	..	1,38,01,614	1,38,01,614
Establishment	..	4,08,543	4,08,543
Tools and plant	..	2,671	2,671
Charges in England	..	333	333
Deduct—Receipts and Recoveries on Capital Account	..	—38,51,453	—38,51,453
Total ..	..	1,03,61,708	1,03,61,708
Grand Total ..	..	99,85,165	99,85,165
81.—Capital Account of Civil Works outside the Revenue Account—			
Original Works—Buildings—			
Education	..	11,94,615	11,94,615
Medical	..	43,50,927	43,50,927
Agriculture	..	48,546	48,546
Industries	..	3,52,491	3,52,491
Civil Works	..	1,94,734	1,94,734
Stationery and Printing	..	9,64,061	9,64,061
Total—Original Works—Buildings ..		71,05,374	71,05,374
Originnl Works—Communications	..	6,60,60,393	6,60,60,393
Original Works—Miscellaneous	..	58,480	58,480
Establishment	..	29,44,816	29,44,816
Tools and plant	..	1,34,548	1,34,548
Suspense	..	—1,64,73,821	—1,64,73,821
Charges in England	..	16,573	16,573
Total ..	..	5,98,46,363	5,98,46,363

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads. 1	Expenditure for 1958-59. Charged. 2	Authorised/ Voted. 3	Total. 4
	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes outside the Revenue Account—			
81-A.—Capital Outlay on Electricity Schemes—			
Thermo-Electric Schemes—			
Chittagong Diesel Project—			
Works	..	3,99,976	3,99,976
Establishment	..	2,64,985	2,64,985
Tools and plant	..	21,577	21,577
Suspense	..	46,48,837	46,48,837
Total	..	53,35,375	53,35,375
Siddhirganj Diesel Project—			
Works	..	4,43,514	4,43,514
Establishment	..	9,051	9,051
Tools and Plant	..	2,17,279	2,17,279
Total	..	6,69,844	6,69,844
Goalpara Diesel Project—			
Works	..	2,90,456	2,90,456
Establishment	..	26,969	26,969
Tools and plant	..	16,82,099	16,82,099
Suspense	..	—17,608	—17,608
Total	..	19,81,916	19,81,916
Siddhirganj Steam Project—			
Works	..	22,83,819	22,83,819
Establishment	..	3,68,314	3,68,314
Tools and plant	..	28,948	28,948
Suspense	..	24,36,759	24,36,759
Total	..	51,17,840	51,17,840

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes outside the Revenue Account—*contd.*			
81-A.—Capital Outlay on Electricity Schemes—*contd.*			
Thero-Electric Schemes—*contd.*			
Brahmanbaria Electric Supply—			
Works	..	14,180	14,180
Establishment	..	198	198
Total	..	14,378	14,378
Chandpur Electric Supply—			
Works	..	25,786	25,786
Establishment	..	361	361
Total	..	26,147	26,147
Chittagong Electric Supply—			
Works	..	3,74,522	3,74,522
Establishment	..	7,239	7,239
Tools and Plant	..	82,094	82,094
Suspense	..	68,934	68,934
Total	..	5,32,789	5,32,789
Dacca-Chittagong Power Inter-connection—			
Works	..	17,85,455	17,85,455
Establishment	..	3,01,840	3,01,840
Tools and Plant	..	13,75,378	13,75,378
Suspense	..	9,35,959	9,35,959
Total	..	43,98,632	43,98,632
Serajganj Electric Supply—			
Works	..	74,702	74,702
Establishment	..	1,026	1,026
Suspense	..	50	50
Total	..	75,778	75,778

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes Outside the Revenue Account—*contd.*			
81-A.—Capital Outlay on Electricity Schemes—*contd.*			
Thermo-Electric Schemes—*contd.*			
Rajshahi Electric Supply—			
Works	..	2,44,033	2,44,033
Establishment	..	3,366	3,366
Total ..	..	2,47,399	2,47,399
Dinajpur Electric Supply—			
Works	..	1,55,953	1,55,953
Establishment	..	2,157	2,157
Total ..	..	1,58,110	1,58,110
Khulna Electric Supply—			
Works	..	1,17,963	1,17,963
Establishment	..	2,338	2,338
Tools and Plant	..	51,190	51,190
Total ..	..	1,71,491	1,71,491
Goalpara Steam Station—			
Works	..	12,92,720	12,92,720
Establishment	..	2,09,249	2,09,249
Tools and Plant	..	16,313	16,313
Suspense	..	—14,41,500	—14,41,500
Total ..	..	76,782	76,782

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
II.—Capital Account of Electricity Schemes outside the Revenue Accounts—*concld.*			
81-A.—Capital outlay on Electricity Sehemes—*concld.*			
Thermo-Electric Schemes—*concld.*			
Jessore Electric Supply—			
Works	..	2,72,525	2,72,525
Establishment	..	3,762	3,762
Suspense		182	182
Total ..	..	2,76,469	2,76,469
	..		
Wood Treatment Plant—			
Works	..	27,745	27,745
Establishment	..	332	332
Total ..	..	28,077	28,077
Grand Total ..	..	1,91,11,027	1,91,11,027
JJ.—Miscellaneous Capital Account outside the Revenue Account.			
82.—Capital Account of other Works outside the Revenue Account—			
Aircraft	..	4,397	4,397
Government Vehicles	..	60,887	60,887
Government Vehicles Workshop	..	—22,222	—22,222
Expansion of Film Studio in East Pakistan ..	..	3,51,748	3,51,748
Total ..	..	3,94,810	3,94,810

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*contd.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous—Capital Account outside the Revenue Account—*contd.*			
83.—Payment of Commuted Value of Pensions—			
Payments in Pakistan	..	20,83,395	20,83,395
Payments in England—			
Par value	..	42,706	42,706
Loss or gain by exchange	..	74	74
Deduct—Amount financed from Ordinary Revenues	..	—21,26,175	—21,26,175
Total ..	..	..	..
84.—Capital Outlay on Printing Presses—			
Plant and machinery	..	1,243	1,243
Total ..	..	1,243	1,243
85-A.—Capital Outlay on Provincial Schemes of State Trading—			
A.—Grain Purchase Schemes—			
Gross Expenditure	*24,11,717*	60,01,62,986	60,25,74,703
Deduct—Receipts and Recoveries on Capital Account.	..	--64,85,66,519	--64,85,66,519
Deduct—Capital expenditure financed from Ordinary Revenues.	..	—56,76,657	—56,76,657*
Deduct—Recoveries from other Governments, Departments, etc.	..	—14,464	—14,464
Total ..	*24,11,717*	—5,40,94,654	—5,16,82,937
B.—Purchase and distribution of Cloth and Stock-piling of Textiles—			
Gross expenditure	..	24,588	24,588
Deduct—Receipts and Recoveries on Capital Account.	..	—8,88,997	—8,88,997
Total ..	..	—8,64,409	—8,64,409

*The corresponding entries appear under:—

		Rs.
28.—Jails, etc.		2,67,037
29.—Police	..	54,09,620
Total	..	56,76,657

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—*concld.*

Heads.	Expenditure for 1958-59.		
	Charged.	Authorised/ Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
JJ.—Miscellaneous—Capital Account outside the Revenue Account—*concld.*			
85-A.—Capital outlay on Provincial Schemes of State Trading—*concld.*			
C.—Other Miscellaneous Schemes—			
Gross expenditure	..	3,65,95,816	3,65,95,816
Deduct—Receipts and Recoveries on Capital Account	..	—4,70,19,155	—4,70,19,155
Total ..	..	—1,04,23,339	—1,04,23,339
E.—Establishment	..	1,41,35,497	1,41,35,497
Total ..	..	1,41,35,497	1,41,35,497
F.—Purchase of and distribution of Iron and Steel—			
Gross expenditure	..	..	..
Deduct—Receipts and Recoveries on Capital Account.	..	—18,975	—18,975
Total ..	..	—18,975	—18,975
G.—Establishment of Flour Mill (E. B.)—			
Gross expenditure	..	95,01,520	95,01,520
Deduct—Receipts and recoveries on Capital Account.	..	—1,03,48,264	—1,03,48,264
Total ..	..	—8,46,744	—8,46,744
J.—Construction of new Storage Godowns—			
Gross expenditure	..	1,98,19,185	1,98,19,185
Deduct—Transfer from Deposit Account of grants from the Central Government for construction of Storage Godowns.	..	—99,09,593	—99,09,593
Total ..	..	99,09,592	99,09,592
Grand Total ..	*24,11,717*	—4,22,03,032	—3,97,91,315
90.—Provincial Miscellaneous Investments—			
Subscription to the Share Capital of the Agricultural Bank.	..	50,00,000	50,00,000
Investment in the Share Capital of the East Pakistan Film Development Corporation.	..	51,00,000	51,00,000
Total ..	..	1,01,00,000	1,01,00,000

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
65-A.—Capital Outlay on Forests—		
Organisation, Improvement and Extension of Forests ..	10,05,599	22,50,494
Communications and Buildings	76,796	4,43,917
Livestock, Stores and Tools and Plant	5,95,652	12,23,247
Establishment	3,54,513	7,51,681
Afforestation of waste land	..	82,646
Suspense	2,459	2,459
Deduct—Receipts and Recoveries on Capital Account ..	—12,88,993	—30,19,310
Deduct—Transfer from the Deposit Account of the grant by Central Government for Grow More Food Campaign.	—6,625	—6,625
Total ..	7,39,401	17,28,509
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
(1) Productive—		
Karnafuli Multipurpose Project—		
Works	3,35,42,201	12,20,06,493
Establishment	9,84,742	40,23,757
Tools and Plant	16,51,007	1,48,65,206
Suspense	—12,15,279	20,02,110
Charges in England	..	3,372
Deduct—Receipts and Recoveries on Capital Account ..	—1,97,644	—6,23,395
Total ..	3,47,65,027	14,22,77,543
Ganges-Kobadak Project (Survey)—		
Works	9,42,095	60,78,681
Establishment	3,91,202	16,19,357
Tools and Plant	..	1,07,594
Suspense	3,515	13,511
Total	13,36,812	78,19,143
Carried over of 68.—Construction, etc. ..	3,61,01,839	15,00,96,686
Carried over ..	7,39,401	17,28,509

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	7,39,401	17,28,509
68.—Consteruction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*		
Brought forward ..	3,61,01,839	15,00,96,686
Ganges-kobadak Project (1st Phase)—		
Works	1,44,75,086	3,36,44,034
Establishment	6,41,498	15,89,844
Tools and Plant	10,44,651	36,23,251
Suspense	51,20,154	—9,50,567
Total ..	2,12,81,389	3,79,06,562
Teesta Main Project—		
Works	39,16,696	46,38,561
Establishment	39,118	39,118
Suspense	3,654	3,654
Total ..	39,59,468	46,81,333
Teesta Sub-Project—		
Works	8,66,702	24,43,880
Establishment	56,834	56,834
Tools and Plant	1,717	1,717
Suspense	55	55
Total ..	9,25,308	25,02,486
Teests Main Survey—		
Works	2,41,239	2,41,239
Tools and Plant	20,060	20,060
Suspense	1,97,454	1,97,454
Total ..	4,58,753	4,58,753
Total A.—Irrigation Works ..	6,27,26,757	19,56,45,820
Carried over of 68.—Construction, etc.	6,27,26,757	19,56,45,820
Carried over	7,39,401	17,28,509

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	7,39,401	17,28,509
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*		
Brought forward ..	6,27,26,757	19,56,45,820
B.—Navigation, Embankment and Drainage Works—		
(*1*) *Productive—*		
Dredger 'Aminul Bahar'—		
Works	40,349	72,69,793
Establishment	1,735	5,92,084
Tools and Plant	161	52,740
Charges in England	..	20
Total ..	42,245	79,14,637
Dredger 'Safiatul Hasan'—		
Works	12,875	24,18,458
Establishment	554	1,94,425
Tools and Plant	52	17,305
Charges in England	..	6
Total ..	13,481	26,30,194
12″ Suction Dredgers—		
Works	29,696	67,64,338
Establishment	1,277	5,41,188
Tools and Plant	120	48,183
Charges in England	..	19
Total ..	31,093	73,53,728
Carried over of 68.—Construction, etc., works.	6,28,13,576	21,35,44,379
Carried over ..	7,39,401	17,28,509

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	7,39,401	17,28,509
68.—Construction of Irrigation, Navigat on, Embankment and Drainage Works,—*contd.*		
Brought forward ..	6,28,13,576	21,35,44,379
Baby Dredgers.—		
Works	2,137	1,65,743
Establishment	92	62,481
Tools and Plant	8	6,679
Total ..	2,237	2,34,903
Grow More Food Schemes—		
Works	1,39,82,476	2,96,66,923
Establishment	6,05,651	19,95,064
Tools and Plant	57,484	1,95,085
Charges in England	..	5
Deduct—Transfer from Deposit Account of grant by Central Government for Grow More Food Campaign.	—17,78,626	—41,41,732
Total ..	1,28,66,985	2,77,15,345
Miscellaneous Irrigation Schemes—		
Works	64,38,059	1,19,49,592
Establishment	2,79,539	8,74,899
Tools and Plant	26,377	75,372
Deduct—Receipts and Recoveries on Capital Account ..	..	—6,70,273
Total ..	67,43,975	1,22,29,590
Total B.—(1) Productive	1,97,00,016	5,80,78,397
Carried over of 68.—Constructions, etc.	8,24,26,773	25,37,24,217
Carried over ..	7,39,401	17,28,509

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	7,39,401	17,28,509
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*concld.*		
Brought forward ..	8,24,26,773	25,37,24,217
(2) *Unproductive*—		
Flood Control Schemes—		
Works	1,19,39,474	2,59,67,782
Establishment	5,16,960	14,10,365
Tools and Plant	48,958	1,41,176
Total ..	1,25,05,392	2,75,19,323
Development Schemes financed from National Savings Allocation—		
Works	1,77,618	2,36,244
Establishment	7,655	11,271
Tools and Plant	710	1,105
Total ..	1,85,983	2,48,620
Total B(2)—Unproductive.. ..	1,26,91,375	2,77,67,943
Total B.—Navigation, etc. ..	3,23,91,391	8,58,46,340
Total—Irrigation, Navigation, etc., Works ..	9,51,18,148	28,14,92,160
70.—Capital Outlay on Improvement of Public Health—		
Dacca Sewerage extension (old town)	..	98,75,894
Combined Public Health Laboratories	9,789	9,789
T. B. Clinics at District Headquarters	2,50,083	2,50,083
Health Examination of Schools Children	1,98,752	2,03,752
Infectious Diseases Hospital	60,422	60,422
Sadar and Sub-divisional Hospitals (increase of beds) ..	6,61,374	6,61,374
Maternity and Child Welfare Centres in Rural Areas ..	3,98,335	4,13,335
Total ..	15,78,755	1,14,74,649
Carried over ..	9,74,36,304	29,46,95,318

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	9,74,36,304	29,46,95,318
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—		
Seed Improvement operation Scheme	39,57,247	1,11,92,846
Schemes for Power Pump and Mechanical Cultivation ..	38,10,774	1,25,55,124
Expenditure on Development Schemes financed from National Savings allocation.	..	32,30,212
Other Schemes	45,92,084	1,15,31,208
Veterinary Scheme	29,12,052	55,18,611
Total ..	1,52,72,157	4,40,28,001 (a)
72.—Capital Outlay on Industrial Development—		
Equipment and machinery for Ceramic Institute, Textile Institute and Tanning Institute.	..	2,67,555
Reclamation of derelict water areas for production of fish	..	46,688
Muslin Cotton Mills	..	35,89,450
East Pakistan Polytechnic Institute, Dacca	4,97,012	25,17,900
Expanded Scheme for reclamation of derelict water areas for fish production.	4,78,223	5,36,513
Combined Hostel for Textile, Ceramic and Polytechnic Institute.	16,63,838	28,40,228
East Pakistan Textile Institute at Tejgaon	7,11,674	19,45,381
East Pakistan Institute of Leather Technology, Hazaribagh	..	10,000
East Pakistan Institute of Glass and Ceramic at Tejgaon	22,463	22,463
Scheme for the Development of Silk and Lac Industries in East Pakistan—Establishment of a Central Silk and Lac Research-*cum*-Training Centre at Rajshahi.	1,52,020	1,52,020
Labour Welfare Centre	9,163	9,163
Establishment of Marine Diesel Training Centre ..	6,80,870	6,80,870
Carried over of 72.—Capital outlay, etc,.	42,15,263	1,26,18,231
Carried over ..	11,27,08,461	33,87,23,319

Note—(a) The progressive expenditure of Rs. 3,92,258 previously booked in the accouts for the year 1956-57 (Rs. 30,583) and 1957-58 (Rs.3,61,675) under the Major head has been transferred to "72—Capital outlay, etc" without financial adjustment during the year 1958-59.

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	11,27,08,461	33,87,23,319
72.—Capital outlay on Industrial Development—*concld.*		
Brought forward ..	42,15,263	1,26,18,231
Fish Landing Jetty at Khulna	341	341
Expansion of Fish Net Making Industry (a).. ..	—5,687	—4,204
Mechanisation of Fishing Boats (b)	1,50,000	1,50,173
Production of more fish in East Pakistan (c)	24,810	85,082
Procurement of Fishing Equipment (d)	1,359	3,10,680
Transport of Fish in the District of Sylhet	63,500	63,500
Establishment of Nursery Fish Farm	30,050	30,050
Pisciculture in Dighis at Adam Dighi, Bogra(e) ..	1,295	1,840
Dharma Sagar Reclamation Scheme (f)	6,000	13,014
Dhumnadi Fish Farm, Rangpur (g)	15,000	28,450
Total ..	45,01,931	1,32,97,157*
73.—Capital Outlay on Ports—		
Launches	..	5,73,472
Works	..	1,09,863
Other equipments	..	63,981
Miscellaneous	94,687	1,99,075
Deduct—Receipts and Recoveries on Capital Account ..	..	—6,06,256
Total ..	94,687	3,40,135
Carried over ..	11,73,05,079	35,23,60,611

Note 1—The progressive expenditure of Rs.3,92,258 previously booked in the accounts for the year 1956-57 (Rs.30,583) and 1957-58 (Rs.3,61,675) under '71—Capital Outlay, etc., has been transferred to the schemes (a) to (g) under 72-Capital Outlay, etc. without financial adjustment during the year 1958-59.

*Note 2— Increased by Rs. 3,92,258 vide foot note above on this page and decreased by Rs. 57,84,615 due to transfer to Major head "81A.—Capital outlay, etc. without financial adjustment during the year 1958-59.

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	11,73,05,079	35,23,60,611
80.—Town Development Schemes—		
Town Planning Schemes at Dacca—		
Works and Acquisition	27,51,932	1,97,91,438
Establishment	2,92,568	8,13,331
Tools and Plant	2,711	41,665
Charges in England	328	1,271
Deduct—Receipts and Recoveries on Capital Account ..	—21,50,059	—57,50,082
Total ..	8,97,480	1,48,97,623
Town Planning Schemes at Chittagong—		
Works and Acquisition	—11,18,741	98,45,936
Establishment	6,21,112	11,58,194
Tools and Plant	—2,071	39,472
Charges in England	—253	652
Deduct—Receipts and Recoveries on Capital Account ..	—7,74,070	—12,20,196
Total ..	—12,74,023	98,24,058
Other Schemes—		
Works and Acquisition	1,38,01,614	2,14,11,640
Establishment	4,08,543	4,32,543
Tools and Plant	2,671	1,41,444
Charges in England	333	397
Deduct—Receipts and Recoveries on Capital Account ..	—38,51,453	—38,51,453
Total	1,03,61,708	1,81,34,571
Grand Total ..	99,85,165	4,28,56,252
Carried over ..	12,72,90,244	39,52,16,863

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.—*contd.*

Nature of Expenditure. 1	Expenditure during the year. 2	Expenditure to end of the year. 3
	Rs.	Rs,
Brought forward ..	12,72,90,244	39,52,16,863
81.—Capital Account of Civil Works outside the Revenue Account—		
Original Works—Buildings	71,05,374	6,02,84,981
Original Works—Communications	6,60,60,393	24,65,90,412
Original Works—Miscellaneous	58,480	82,409
Establishment	29,44,816	1,58,83,378
Tools and Plant	1,34,548	1,04,24,064
Suspense	—1,64,73,821	3,32,45,521
Charges in England	16,573	67,725
Deduct—Receipts and Recoveries on Capital Account ..	..	—46,12,561
Total	5,98,46,363	36,19,65,929
81-A.—Capital Outlay on Electricity Schemes—		
Thermo-Electric Schemes—		
Chittagong Diesel Project (*a*)	53,35,375	1,14,38,805
Siddhirganj Diesel Project (*b*)	6,69,844	1,40,44,711
Goalpara Diesel Project	19,81,916	86,31,220
Siddhirganj Steam Project	51,17,840	1,32,29,819
Brahmanbaria Electric Supply (*c*)	14,378	4,13,882
Chandpur Electric Supply (*d*)	26,147	2,46,731
Chittagong Electric Supply (*e*)	5,32,789	15,94,495
Dacca-Chittagong Power Inter-connection	43,98,632	59,65,082
Serajganj Electric Supply	75,778	1,24,638
Rajshahi Electric Supply	2,47,399	4,93,629
Dinajpur Electric Supply	1,58,110	3,78,180
Khulna Electric Supply (*f*)	1,71,491	4,57,642
Goalpara Steam Station	76,782	17,43,726
Jessore Electric Supply	2,76,469	5,27,577
Wood Treatment Plant	28,077	28,077
Diesel Pool Station (*g*)	..	14,61,000
Total ..	1,91,11,027	6,07,79,214(b)
Carried over ..	20,62,47,634	81,79,62,006

Note:—The progressive expenditure of Rs 57,84,615 has now been transferred from "72.—Capital outlay, etc" to "81A.— Capital outlay ...

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	20,62,47,634	81,79,62,006
82.—Capital Account of other Works outside the Revenue Account—		
Aircraft	4,397	10,79,202
Government Vehicles	60,887	4,41,800
Government Vehicles Workshop	—22,222	8,08,441
Expansion of Film Studio in East Pakistan	3,51,748	9,39,023
Total ..	3,94,810	32,68,466
83.—Payments of Commuted Value of Pensions—		
Payments in Pakistan	20,83,395	85,92,037
Payments in England—		
Par value	42,706	9,43,380
Loss or gain by exchange	74	470
Deduct—Amount financed from Ordinary Revenues ..	—21,26,175	—95,35,887
Total ..	..	..
14.—Capital Outlay on Printing Presses—		
Plant and Machinery	1,243	54,33,618
Total ..	1,243	54,33,618
Carried over ..	20,66,43,687	82,66,64,090

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.—*contd.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward. ..	20,66,43,687	82,66,64,090
85-A.—Capital Outlay on Provincial Schemes of State Trading—		
A.—Grain Purchase Schemes—		
Gross Expenditure	60,25,74,703	2,40,31,25,319
Deduct—Receipts and Recoveries on Capital Account ..	64,85,66,519	—2,30,54,14,613
Deduct—Capital Expenditure financed from Ordinary Revenues	—56,76,657	—6,02,40,727
Deduct—Recoveries from other Governments, Departments ..	—14,464	—14,464
.. Total ..	—5,16,82,937	3,74,55,515
B.—Purchase and distribution of Cloth and stock-piling of Textiles—		
Gross Expenditure	24,588	5,69,07,607
Deduct—Receipts and Recoveries on Capital Account ..	—8,88,997	—7,04,82,107
Total ..	—8,64,409	—1,35,74,500
C.—Other Miscellaneous Schemes—		
Gross Expenditure	3,65,95,816	30,11,19,181
Deduct—Receipts and Recoveries on Capital Account ..	—4,70,19,155	—35,67,34,947
Total ..	—1,04,23,339	—5,56,15,766
D.—Construction of Boats—		
Gross Expenditure	..	36,437
Deduct—Receipts and Recoveries on Capital Account ..	..	—2,55,747
Total ..	..	—2,19,310
E.—Establishment	1,41,35,497	15,56,25,730
Total ..	1,41,35,497	15,56,25,730
F.—Purchase and distribution of Iron and Steel—		
Gross Expenditure	..	..
Deduct—Receipts and Recoveris on capital Account ..	—18,975	—28,975
Total ..	—18,975	—28,975
Carried over of 85-A-Capital outlay, etc. ..	—4,88,54,163	12,36,42,694
Carried over ..	20,66,43,687	82,66,64,090

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.—*concld.*

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
1	2	3
	Rs.	Rs.
Brought forward ..	20,66,43,687	82,66,64,090
85-A.—Capital outlay on Provincial Schemes of State Trading— *concld.* brought forward ..	—4,88,54,163	12,36,42,694
G.—Establishment of Flour Mills (E.B.)—		
Gross expenditure	95,01,520	2,07,10,686
Deduct—Receipts and Recoveries on Capital Account ..	—1,03,48,264	—1,96,38,350
Total ..	—8,46,744	10,72,336
H.—Loss or gain by exchange	..	285
I.—Charges in England	..	6,357
J.—Construction of New Storage Godowns—		
Gross expenditure	1,98,19,185	4,44,43,735
Deduct—Transfer from the Deposit Account of Grants from the Central Government for construction of Storage Godowns	—99,09,593	—2,22,21,878
	99,09,592	2,22,21,875
Total ..	—3,97,91,315	14,69,43,547
Grand Total ..		
90.—Provincial Miscellaneous Investments—		
Investment in the Share Capital of the Dacca Electricity Development Company Ltd—		
Gross Expenditure	..	43,11,500
Receipts and Recoveries on Capital Account	..	—12,27,340
Subscription to the Share Capital of the East Pakistan Jute Marketing Corporation.	..	2,00,00,000
Subscription to the Share Capital of the East Pakistan Small Scale and Cottage Industries Corporation.	..	1,00,00,000
Subscription to the Share Capital of Agricultural Bank ..	50,00,000	50,00,000
Investment in the Share Capital of the Provincial and Central Co-operative Banks.	..	45,00,000
Investment in the Share Capital of the East Pakistan Film Development Corporation.	51,00,000	51,00,000
Investment in the Share Capital of Pakistan Industrial Development Corporation	..	30,00,000
Total ..	1,0[illegible],00,000	5,06,84,160
Grand Total	17,69,52,372	1,02,42,91,797

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS

I.—REPORT.

Introductory.

1. Disbursement under debt, deposit and remittance heads although involving temporary appropriations of Government funds, are not required to be submitted to the Legislature in the form of Demands for grants except in the case of Repayment of Debt and the Loans and Advances by the Provincial Government. It is, however, essential to maintain a complete and progressive record of the debt, deposits, and advances, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account Office for the purpose in accordance with the prescribed rules and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or Rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of East Pakistan on 30th June, 1959 (All figures are in unit of rupees)—

Debit balance. 1	Section of the General Account. 2	Name of Account. 3	Page. 4	Credit balance. 5
*1,22,53,27,702	A to M	Government	106	
	N	Public Debt	106	1,12,92,29,050
	O	Unfunded Debt	118	5,05,42,227
	P	Deposits and Advances—		
		(*i*) Deposits not bearing Interest.	120	40,15,23,795
1,03,87,275		(*ii*) Advances not bearing Interest.	135	
8,03,96,677		(*iii*) Suspense	139	
15,82,83,175	R	Loans and Advances by Provincial Government.	142	
	S	Remittances		
16,86,17,333		1. Remittances within Pakistan (net)	147	
—6,17,17,090	V	(Closing) Cash Balance.	149	
1,58,12,95,072		Total ..		1,58,12,95,072

*It includes provisional opening balance of Rs. 8,02,15,367 (Cr.) adopted on 15th August, 1947 on account of Debt and Deposit heads and is subject to modification. The details are as under:—

LIST OF PRE-PARTITION BALANCES TAKEN OVER PROVISIONALLY AND INCLUDED IN THE PROGRESSIVE BALANCES.

SECTION N.—PUBLIC DEBT.

Head of Account.	*Amount.*
	Cr.
	Rs.
Treasury Bills	2,00,00,000
Loans from the Central Government	3,34,57,730
Total ..	5,34,57,730

SECTION O.—UNFUNDED DEBT.

Head of Account.	*Amount.*
State Provident Funds—	
	Cr.
	Rs.
General Provident Fund	1,75,04,229
I.C.S. Provident Fund	18,25,282
I.C.S. (N.E.M.) Provident Fund	2,04,515
Contributory Provident Fund	8,80,428
Total ..	2,04,14,454

SECTION P.—DEPOSITS AND ADVANCES.

Deposits not bearing interest—

Other Deposit Accounts—

Deposits of Local Funds—

Head of Account.	*Amount.*
District Funds—	Cr.
	Rs.
District Fund	13,77,929
Union Funds	4,97,916
Municipal Funds	1,12,661
Other Funds—	
Education Funds—	
District Primary Education Funds	84,50,699
Medical and Charitable Funds—	
Pilgrims Lodging House Fund	10,870
Other Miscellaneous Funds—	
Syedpur Trust Estate Fund	95,982
Cinematograph Act Fund	6,619
Total ..	1,05,52,676

Departmental and Judicial Deposits—Civil Deposits.

Head of Account.	*Amount.* Cr. Rs.
Revenue Deposits	47,85,704
Forest Deposits	1,11,613
Deposits for security of the purchasing agents of the Civil Supplies Deptt.	65,000
Civil Courts' Deposits	62,64,109
Deposits on behalf of Rent Controller	85,475
Criminal Court's Deposits	3,88,140
Personal Deposits	95,79,056
Litigation Fund	14,627
Warders' Benefit Funds	2,661
Public Works Deposits	11,27,022
Trust Interest Funds (Charitable Endowments) ..	13,066
Deposits on account of cost price of Liquor, Ganja and Bhang. (East Bengal)	54,068
Deposits for work done for Pakistan States, public bodies or private individuals.	1,81,580
Deposit on account of sale-proceeds of stocks of black listed shops and private hoarders.	1,067
Total ..	2,26,73,188

Advances not bearing interest.

Head of Account.	*Amount.* Dr. Rs.
Advances Repayable—	
Civil Advances—	
Objection Book Advances	11,68,008
Public Works Advances—	
Takavi Work Advances	68,168
Advances to Salvation Army	2,500
Special Advances—	
(i) Advances to persons rendered destitute by the Famine of 1943.	6,09,741
(ii) Advances to persons in Flood affected areas ..	57,419
(iii) Advances in cyclone affected areas	1,05,123
(iv) Advances to riot victims	1,00,000
Forest Advances	5,078
Total Advances Repayable	21,16,037
Permanent Advances	1,03,246
Total ..	22,19,283

Suspense Account.

Head of Account.	*Amount.* Dr. Rs.
Departmental and Similar Accounts—	
Civil Departmental balances—	
Forest Departmental balance	16,024
Public Works Departmental balance	15,949

SECTION R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Head of Account	*Amount.* Dr. Rs.
Loans to Municipalities, Port Funds, etc.—	
Loans to Municipalities	8,00,086
Loans to District and Other Local Fund Committees ..	3,47,585
Loans to Land holders and other Notabilities—	
Loans to the Nawab of Dacca	5,40,412
Loans to the Maharaja of Susung	3,00,000
Total ..	8,40,412
Advances to Cultivators—	
Loans under Land Improvement Act XIX of 1883 ..	78,996
Agriculturists Loan Act XII of 1884	1,34,91,243
Co-operative Credit Societies Act	3,063
Loans to Small Jute Growers	3,71,147
Total ..	1,39,44,449
Advances under Special Laws—	
Zamindari Embankment Advances under Act II (BC) of 1882 ..	1,00,336
Miscellaneous Loans and Advances—	
Loans to Fishermen	33,933
Cattle purchase loan	75,74,696
Advances to Collerctors for removal of water hyacinth ..	2,27,537
Loans to Weavers and Artisans	591
Loans to Artisans (Rehabilitation Scheme)	7,10,037
Loans to Non-Agriculturists	32,682
Total ..	85,79,476
Total—Loans to Municipalities, Port Funds, etc.	2,46,12,344
Loans to Government Servants—	
House Building Advances	5,330
Advances for purchase of Motor conveyances	10,275
Advances for purchase of other conveyances	3,135
Other Advances	341
Total ..	19,081
Grand Total ..	2,46,31,425

ABSTRACT.

Head of Account.	Dr. Rs.	Cr. Rs.
N.—Public Debt		5,34,57,730
O.—Unfunded Debt		2,04,14,454
Deposits of Local Funds		1,05,52,676
Civil Deposits		2,26,73,188
Advances Repayable	21,16,037	..
Permanent Advances	1,03,246	..
Suspense—Departmental and Similar Accounts ..	31,973	..
Loans and Advances	2,46,31,425	..
Total ..	2,68,82,681	10,70,98,048
Net Credit ..	8,02,15,367	..

4. It must be clearly understood that the balances of accounts shown in the statement above, are not, and cannot be regarded as a complete record of the state of affairs or the net financial position of the Government of East Pakistan as it is not possible to take into account all the various physical assets of the Province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. The statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The above balances are reviewed in detail in the following paragraphs:—

Rs.

SECTIONS A TO M—GOVERNMENT ACCOUNT .. Dr. 1,22,53,27,702

5. This is the general closing head in the ledger. Under the system of book keeping followed in Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counter-balancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The Account for the year is given in the following table:—

Dr.	Details.	Cr.
Rs.		Rs.
*1,06,51,66,499	A—Opening Balance	
	B—Revenue Receipts for 1958-59 ..	52,27,49,660
52,09,72,985	C—Expenditure on Revenue Account for 1958-59	
17,69,52,372	D—Capital Expenditure outside the Revenue Account for 1958-59.	
	E—Miscellaneous	1,50,14,494
	F—Closing Balance	1,22,53,27,702
1,76,30,91,856	Total ..	1,76,30,91,856

*Differs from the closing balance of the previous year by Rs. 1,408 (Dr.) due to reduction in this year's Account of the provisionally adopted pre-partition balance on the 15th August, 1947 under the head "P—Deposits and Advances—Advances Repayable".

The sum of Rs. 1,50,14,494 (Cr.) shown against "E.—Miscellaneous" represents adjustments in connection with the Reduction or Avoidance of Debt.

Rs.

SECTION N—PUBLIC DEBT .. Cr. 1,12,92,29,050

6. The term "Public Debt" as used in this report is confined to regular loans raised from the Public or taken from the Central Government and does not cover other obligations (whether bearing interest or not) such as State Provident Funds and other Funds, which are dealt with in Sections "O" and "P" of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of East Pakistan on 30th June, 1959 and the Capital and other disbursements which are treated as a set off against these liabilities, will be found in Statement No. 2 of this part of the report.

"Public Debt" is ordinarily divided into three categories namely, (a) "Permanent Debt", (b) "Floating Debt' and (c) "Loans from the Central Government". The term "Permant Debt" covers such of the loans borrowed

by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowing of a purely temporary nature such as, treasury bills or ways and means advances from the State Bank of Pakistan which are to be repaid within twelve months. These balances which represent the nominal value of outstanding debt on 30th June, 1959 as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs:

Loans from the Central Government to the Government of East Pakistan are recorded under the head "Loans from the Central Government".

The outstanding balance under "Public Debt" is composed of the following:—

	Cr. Rs.
Permanent Debt	3,34,14,700
Floating Debt	8,84,91,206
Loans from the Central Government	1,00,73,23,144

Permanent Debt .. .. .. Rs. Cr. 3,34,14,700

7. The amount represents the proceeds of the 3½ per cent. East Bengal Loan, 1960 raised by the Government of East Pakistan in the open market in October, 1953 at a discount of As.12 for every hundred rupees subscribed. The loan was raised for financing Industrial, Agricultural and other Development Projects, etc.

The loan is repayable at par on the 8th October, 1960 by means of a sinking and depreciation fund created by the Government from the Revenues of the Province with effect from 1954-55. Contributions to the sinking fund are made for the amounts as Government may, from time to time, decide to transfer and to the depreciation fund at the rate of two per cent. of the nominal amount, of the loan in each financial year.

Floating Debt .. .. .. Rs. Cr. 8,84,91,206

8. The balance is composed of:—

	Cr. Rs.
Treasury Bills	2,00,00,000
Other Floating Loans	6,84,91,206

Treasury Bills .. .. .. Rs. Cr. 2,00,00,000

9. This represents the opening balnce on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The balance represents the value of the treasury bills floated by the Government of Bengal (Undivided) which matured on 27th September, 1947 and were repaid by the Government of Pakistan on behalf of the Government of East Pakistan. This has been treated as a loan from the Government of Pakistan and the amount of repayment representing the liabilities of Undivided Bengal has been adjusted under the Suspense head "Liabilities of Undivided Bengal" in Section "P.—Deposits and Advances". The credit balance of Rs. 2,00,00,000 under this head will be set off by the debit resulting from the clearance of the above suspense head after final allocation of assets and liabilities between East Pakistan and West Bengal.

	Rs.
Other Floating Loans	Cr. 6,84,91,206

10. The entire balance relates only to Cash Credit Advances from the Banks.

	Rs.
Cash Credit Advances	Cr. 6,84,91,206

11. Out of the above balance, a sum of Rs.5,04,91,206 represents the outstanding amount on 30th June, 1959, of the cash credit advances taken by the Government of East Pakistan from the State Bank of India and the National Bank of Pakistan for financing their grain purchase schemes and allied food procurement operations of the Department of Civil Supplies. The opening balance as on 1st April, 1958 on that account was Rs.6,48,70,874. During the year under review a further sum of Rs.9,86,20,332, was taken from the Bank as cash credit advance (i. e. the amount upto which the Bank agrees to finance the purchases of the Civil Supplies Department). This cash credit did not enter Government cash balance and was, therefore, adjusted in Government books by credit to "N—Public Debt—Floating Debt—Other Floating Loans—Cash Credit Advances" and debit to "85-A-Capital Outlay on Provincial Schemes of State Trading". A sum of Rs. 11,30,00,000 was repaid to the Banks (out of the sale proceeds) during the year by debit to "N—Public Debt—Floating Debt—Other Floating Loans—Cash Credit Advances" and credit to "85-A—Capital Outlay on Provincial Schemes of State Trading". The net outstanding balance of the Principal portion of the cash credit on this scheme which remained payable to the Banks on 30th June, 1959 was, therefore, Rs.5,04,91,206. Acceptance is awaited from the Director of Accounts, Food Department, Government of East Pakistan.

The remaining sum of Rs.1,80,00,000 represents the outstanding amount on 30th June, 1959, of the cash credit advance taken by the Government from the National Bank of Pakistan for financing their scheme for "purchase of Jute by Co-operative Societies". The balance as on 1st April, 1958 on that account was Rs.1,80,00,000. No amount was either taken from or repaid to the Bank during the year. The interest on this account is not paid by the Government but paid by the Society direct to the bank. This cash credit advance also did not enter Government cash balance and was, therefore, adjusted as above in the Government Books by credit to "N—Public Debt—Floating Debt—Other Floating Loans—Cash Credit Advances". There is a difference of Rs.1,78,76,000 between the Ledger and the broad sheet figures. The difference is mainly due to the fact that some repayments were made direct to the Bank and as such those transactions did not pass through the Government accounts. The matter is under scrutiny and the difference will be settled in due course.

The interest charges of Rs.24,11,717 on the cash credit advances for the grain purchase schemes paid to the Bank during the year under review were debited to "22—Interest on Debt and other Obligations" and then transferred from that head (by deduct entry) to the Capital head "85-A.—Capital Outlay on Provincial Schemes of State Trading".

	Rs.
Loans from the Central Government	Cr. 1,00,73,23,144

12. This includes the opening balance of Rs.3,34,57,730 being the proportionate share of the Government of East Bengal of the total loans aggregating to Rs.5,95,92,776 outstanding on the 15th August, 1947 taken by the Government of Undivided Bengal from the Government of Undivided India. The liability has been adopted provisionally and is subject to modification on ultimate financial settlement between the Government of East Pakistan and West Bengal.

The balance of Rs.97,38,65,414 outstanding on the 30th June, 1959 is composed of the following:—

		Cr. Rs.
Foreign Aid	.. ..	2,34,25,224
Others	.. ..	95,04,40,190
Total	..	97,38,65,414

Foreign Aid .. .. .. **Cr. 2,34,25,224**

13. The particulars of the outstanding Foreign Aid Loans taken from the Central Government are as follows:—

	Rs.
(1) Foreign Aid Loan of Rs.11,32,583 bearing interest at 3¾ per cent. per annum as fixed by the Government of Pakistan in their MF's No. 5025-B 11/59, dated 5-11-59 for Power Pump Irrigation Project *vide* M/Ecs. Affairs advice No.9(2) FAA/III/58, dated 8-4-58	11,32,583
(2) Foreign Aid Loan of Rs.1,97,689 bearingi nterest at 3¾ per cent. per annum as fixed by the Government of Pakistan in their MF's No. 5025-B 11/59, dated 5-11-59 for Thermal Power Schemes in East Pakistan *vide* M/Ecs. Affairs advice No.9(3) FAA/III/58, dated 9-4-58	1,97,689
(3) Foreign Aid Loan of Rs.5,26,150 bearing interest at 3¾ per cent. per annum Is fixed by the Government of pakistan in their MF's No. 5025-B 11/59 dated 5-11-59, for Tractor for Grow More Food Schemes in East Pakistan *vide* M/Ecs. Affairs advice No.9(4) FAA/III/58, dated 9-4-58	5,26,150
(4) Foreign Aid Loan of Rs.1,27,76,243 bearing interest at 3¾ per cent. per annum as fixed by the Government of Pakistan in their MF's No. 5025-B 11/59 dated 5-11-59 for Khulna Thermal Power Station (Goalpara) *vide* M/Ecs. Affairs advice No.12(4) FAA/III/58, dated 28-4-58	1,27,76,243
(5) Foreign Aid Loan of Rs.71,33,286 bearing interest at 3¾ per cent. per annum as fixed by the Government of Pakistan in their MF's No. 5025-B 11/59, dated 5-11-59 for Ganges-Kobadak Irrigation Project *vide* M/Ecs. Affairs advice No. 10(5) FAA/III/58, dated 20-4-58 and 8(7) FAA/III/58, dated 27-6-58	71,33,286
(6) Foreign Aid Loan of Rs.2,42,035 bearing interest at 3¾ per cent. per annum as fixed by the Government Pakistan in their MF's No. 5025-B 11/59, dated 5 11-59 for Chittagong Hill Tracts Timber Extraction Project *vide* M/Ecs. Affairs advice No.8(2) FAA/III/58, dated 31-5-58 and 8(2) FAA/III/58, dated 13-11-58	2,42,035
(7) The amount of Rs.14,17,238 bearing interest at 3¾ per cent. per annum as fixed by the Government of Pakistan in their MF's No. 5025-B 11/59, dated 5-11-59 represents the value of Foreign Aid in the form of equipment and machinery passed on to the Govt. of East Pakistan during the years from 1955-56 to1958-59 as interest bearing loan for Ganges-Kobadak Irrigation Project No.26 *vide* M/Ecs. Affairs advice No. 8(7) FAA/III/58, dated 6-10-59	14,17,238
Total ..	2,34,25,224

Interest in respect of Foreign Aid Loans has not been adjusted as the matter is still under correspondence with Accountant-General, Pakistan Revenues and Ministry of Finance, Government of Pakistan, Karachi.

Statement of Loans from the Central

Serial No.	Description of loan.	Year in which the loan was granted quoting authority.	Amount of loan granted.	Repayable in annual equated instalment.
1	2	3	4	5
			Rs.	
(1)	For meeting Treasury Bills and 50 per cent. debit balance of undivided Bengal.	(1947-48) Ministry of Finanace letter No. D-3481-B/50, dated 25-4-50 and No. D-4131-B/50, dated 10-6-50.	4,57,41,283	Repayable in 10 annual equated instalments.
(2)	Ways and Means Advance.	(1950-51) Ministry of Finance letter No. D-3412-B/50, dated 19-4-50.	5,50,00,000	Repayable in 20 equal instalments of Rs.10,08,236 each and Rs.4 crores in 15 equated annual instalments of Rs.33,50,663.
(3)	For meeting expenditure on Road Buildings Project.	(1950-51) Ministry of Finance letter No. D-9822-B/51, dated 14-12-50 and D-9620/B/50, dated 16-6-1951.	2,00,00,000	Repayable in 20 annual equated instalments.
(4)	Rehabilitation of Refugees.	(1950-51) Ministry of Finance letter No. 3681-BI/51, dated 22-1-1951.	65,87,510	Repayable in 10 annual equated instalments.
(5)	For meeting expenditure on Roads and Buildings Project.	(1951-52) Ministry of Finance letter No. 10468(1)-BI/51, dated 29-9-1951.	80,00,000	Repayable in 20 annual equated instalments.
(6)	Development Scheme	(1951-52) Ministry of Finance letter No. D-301439(1)-BI/51, dated 15-12-51.	2,50,00,000	Repayable in 20 annual equated instalments.
(7)	Rehabilitation of Refugees.	(1951-52) Ministry of Finance letter No. D-472-BI/52, dated 16-1-52.	98,00,000	Repayable in 15 annual equated instalments.
(8)	Advances to cultivators in famine affected areas of Khulna.	(1952-53) Ministry of Finance letter No. D-4409-BI/52, dated 14-5-52.	50,00,000	Repayable in 5 annual equated instalments.
(9)	Development Scheme	(1952-53) Ministry of Finance letter No. 6122-BI/52, and 8285-B/52, dated 15-7-52 and 13-10-52.	2,90,00,000	Repayable in 20 annual equated instalments.
(10)	To pay pre-partition claim of Pak Nationals.	(1952-53) Ministry of Finance letter No. D-640-B/52, dated 24-7-52.	50,00,000	Repayable in 10 annual equated instalments.

Government other than Foreign Aid.

Year from which the repayment begins. 6	Rate of interest. 7	Balance on 1st April, 1958. 8	Advance drawn during the year under report. 9	Repayment of principal during the year under report. 10	Balance on 30th June, 1959. 11
		Rs.	Rs.	Rs.	Rs.
1949-50	2¼ per cent. per annum.	1,01,66,889	..	50,14,494	51,52,395
1954-55	3 per cent. per annum.	4,95,00,935	..	..	4,95,00,935
1956-57	3 per cent. per annum.	2,00,00,000	..	..	2,00,00,000
1951-52	3½ per cent. per annum.	42,20,700	..	..	42,20,700
1956-57	3 per cent. per annum.	80,00,000	..	..	80,00,000
1957-58	3 per cent. per annum.	2,50,00,000	..	..	2,50,00,000
1954-55	3½ per cent. per annum.	87,66,459	..	..	87,66,459
1954-55	3 per cent. per annum.	20,89,074	..	..	20,89,074
1958-59	3 per cent. per annum.	2,90,00,000	..	..	2,90,00,000
1954-55	3 per cent. per annum.	41,14,610	..	..	41,14,610

Serial No.	Description of loan.	Year in which the loan was granted quoting authority.	Amount of loan granted.	Repayable in annual equated instalment.
1	2	3	4	5
			Rs.	
(11)	To take over the Dacca Electricity Development Co.	(1952-53) Ministry of Finance letter No. 5560-B/52, dated 11-8-1952.	33,50,000	Repayable in 10 annual equated instalments.
(12)	Development Work	(1953-54) Ministry of Finance letter No. 7292-Dev/53, dated 9-9-53.	6,03,81,000	Repayable in 20 annual equated instalments.
(13)	For clearing outstanding liabilities in respect of unapproved Roads and Buildings Schemes.	(1953-54) Ministry of Finance letter No. 419-Dev/54, dated 19-1-54.	50,00,000	Repayable in 20 annual equated instalments.
(14)	For clearing the outstanding liabilities in respect of balance of Government of East Bengal—cost of Food.	(1953-54) Ministry of Finance letter No. D-1171-B/54, dated 5-2-54.	11,50,00,000	Repayable Rs.50 lakhs during 1954-55 and thereafter Rs.1 crore per annum.
(15)	Development Scheme	(1954-55) Ministry of Finance letter No. 6332-Dev/54, dated 23-7-54.	3,47,52,000	Repayable in 20 annual equated instalments.
(16)	To take over Dacca Electricity Development Co., Ltd.	(1954-55) Ministry of Finance letter No. 7131-Dev/54, dated 30-8-54.	9,66,500	Repayable in 10 annual equated instalments.
(17)	Satellite Township near Saidpur for Rehabilitation of Refugees.	(1954-55) Ministry of Finance letter No. 9661-54/G, dated 5-1-1955.	7,95,000	Repayable in 15 annual equated instalments.
(18)	Supply and Purchase of stores from U. K. for Development Works.	(1954-55) Ministry of Finance letter No. 1 (18)-Dev/55, dated 10-3-55.	4,00,00,000	Terms not yet settled.
(19)	Development Schemes	(1955-56) Ministry of Finance letter No. 8(1) Dev-1/55 dated 12-5-1955.	7,12,83,310	Repayable in 20 equal annual instalments.
(20)	Flood Relief Measures	(1955-56) Ministry of Finance letter No. D-160-B/56, dated 10-1-56.	2,00,00,000	Repayable in 15 annual equated instalments.
(21)	Flood Relief Measures	(1956-57) Ministry of Finance letter No. 8(8)-Dev-I/56, dated 27-9-56.	5,00,00,000	Repayable in 15 annual equated instalments.

Year from which the repayment begins.	Rate of interest.	Balance on 1st April, 1958.	Advance drawn during the year under report.	Repayment of principal during the year under report.	Balance on 30th June, 1959.
6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.
1953-54	3 per cent. per annum.	24,46,770	..	..	24,46,770
1959-60	2¼ per cent. per annum.	6,03,81,000	..	..	6,03,81,000
1959-60	2¼ per cent. per annum.	50,00,000	..	..	50,00,000
1953-54	3 per cent. per annum.	7,85,00,000	..	1,00,00,000	6,85,00,000
1960-61	2¼ per cent. per annum.	3,47,52,300	..	..	3,47,52,300
1955-56	3 per cent. per annum.	8,82,192	..	..	8,82,192
1957-58	3½ per cent. per annum.	7,95,000	..	..	7,95,000
..	2¼ per cent. per annum.	4,00,00,000	..	..	4,00,00,000
1961-62	2¼ per cent. per annum.	7,12,83,310	..	..	7,12,83,310
1957-58	3 per cent. per annum.	2,00,00,000	..	..	2,00,00,000
1957-58	3 per cent. per annum.	5,00,00,000	..	..	5,00,00,000

Serial No.	Description of loan.	Year in which the loan was granted quoting authority.	Amount of loan. granted.	Repayable in annual equated instalment.
1	2	3	4	5
			Rs.	
(22)	Development Scheme	(1956-57) Ministry of Finance letter No. 8 (25)-Dev-I/56, dated 21-5-56.	6,58,77,657	Repayable in 20 equal instalments.
(23)	Ditto. ..	(1956-57) Ministry of Finance letter No. 8 (15)-Dev-I/55, dated 15-1-57 and 8(25)-Dev-I/55, dated 15-2-57.	8,44,000	Repayable in 20 equated annual instalments.
(24)	Flood Relief Works ..	(1956-57) Ministry of Finance letter No. 8 (8)-Dev-I/56, dated 29-9-56.	4,83,004	Terms and conditions of repayment not yet settled.
(25)	Development Scheme	Ministry of Finance letter No. 8(8)-Dev-I/56, dated 7-7-56.	1,03,00,459	Repayable in 20 equal annual instalments.
(26)	Development Scheme	Ministry of Finance letter No. 8(1) Dev-/57, dated 25-4-57, 16-5-57, 18-5-57, and 20-6-57.	9,19,67,846	Repayable in 20 annual equal instalments.
(27)	For meeting the freight charge of wheat and barley seed from Karachi to Chittagong.	(1957-58) Ministry of Finance letter No. F-8-4-57/57, C. and P. dated 1-11-57.	27,145	Terms of repayment not yet furnished to this office.
(28)	For meeting expenditure on Roads and over Development schemes.	(1957-58) Ministry of Finance letter No. 8(1) Dev-I/57 dated 10-3-58, 3-3-58, 6-3-58 15-3-58, and 17-3-58.	3,32,20,000	Repayable in 20 annual equal instalments.
(29)	For Development Scheme and net investment in small savings.	(1957-58) Ministry of Finance letter No. 8 (15)-Dev-I/57, dated 30-1-58, No. 8(1)-Dev-I/57, dated 28-3-58, M/Agri-12-116/56-Crd./C- & P. dated 20-12-57, No. 8(1)-Dev-I/57 dated 7-3-58.	8,29,43,996	Repayable in 20 annual equal instalments.
(30)	Development Scheme	(1957-58) Ministry of Agriculture No. Fin-127/56 Cord C. & P. dated 21-3-58.	17,82,000	Terms of repayment not yet furnished to this office.
(31)	Irrigation Schemes ..	(1957-58) Ministry of Finance letter No. 1604-Dev-II/58, dated 22/27-3-58.	7,98,144	Repayable in 20 equal annual instalments.
(32)	Development Scheme	(1958-59) Ministry of Finance letter No. 8(1)-Dev-II/58 dated 8-4-58.	5,75,00,000	Repayable in 20 equal annual instalments.

Year from which the repayment begins.	Rate of interest.	Balance on 1st April, 1958.	Advance drawn during the year under report.	Repayment of principal during the year under report.	Balance on 30th June, 1959.
6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.
1962-63	2¾ per cent. per annum.	6,58,77,657	..	..	6,58,77,657
1962-63	2¼ per cent. per annum.	1,14,535	..	..	1,14,535
..	3 per cent. per annum.	4,83,004	..	..	4,83,004
1962-63	2¼ per cent. per annum.	1,03,00,459	..	..	1,03,00,459
1962-63	3¼ per cent. per annum.	9,19,67,846	..	..	9,19,67,846
Not known	3¼ per cent. per annum.	27,145	..	..	27,145
1962-63	3¼ per cent. per annum.	3,32,20,000		..	3,32,20,000
1962-63	3¼ per cent. per annum.	8,29,43,996	..	17,41,690 (withdrawal).	8,12,02,306
Not known	3¼ per cent. per annum.	17,82,000	..	..	17,82,000
1962-63	3¼ per cent. per annum.	7,98,144	..	..	7,98,144
1964-65	3¾ per cent. per annum.	5,75,00,000	..	..	5,75,00,000

Serial No.	Description of loan.	Year in which the loan was granted quoting authority.	Amount of loan. granted.	Repayable in annual equated instalment.
1	2	3	4	5
			Rs.	
(33)	Agricultural Development Scheme.	(1958-59) Ministry of Food and Agirculture-letter No.F-74/58-C. & P. dated 22-5-58, F-3-74/58, C. & P. dated 22-5-58, F-3-70/57 C. & P. dated 22-5-58, F-12-31/56-Cord, C. & P. dated 26-5-58, F-12-62-Cord/C. & P. dated 26-5-58, F-12-64, 56-Cord/C. & P., dated 28-5-58 F12-61/56-Cord dated 26-5-58.	11,31,375	Repayable in 20 annual equal instalments.
(34)	Contribution towards of the share capital of the Agriculture Bank of Pakistan.	(1958-59) Ministry of Finance letter No. 1(6) Dev-11/58 dated 25-11-58.	50,00,000	Repayable in 20 annual equal instalments.
(35)	Development Scheme	(1958-59) Ministry of Finance letter No. 8(15)-Dev-11/58-111 dated 18-1-59.	22,00,000	Repayable in 20 anunal equal instalments.
(36)	Ditto. ..	(1958-59) Ministry of Finance letter No. 8(3)-Dev-II/58, dated 10-8-58.	1,38,00,000	Repayable in 20 annual equal insttalments.
(37)	Ditto. ..	(1958-59) Ministry of Finance letter No. 8(3)-Dev-II/58-7763, dated 20-12-58.	1,12,64,556	Repayable in 20 annual equal instalments.
(38)	Ditto. ..	(1958-59) Ministry of Finance letter No. 8(15)-Dev-II/58-111 dated 10-1-59.	1,38,00,000	Repayable in 20 annual equal instalments.
(39)	Ditto. ..	(1958-59) Ministry of Finance letter No. 8(31) Dev-II/58, dated 8-11-59, 10-12-58 and Ministry of Food and Agri. (Agri.-Dn.) No. F-12-61/56-Cord., dated 26-5-58.	3,52,26,842	Repayable in 20 annual equal instalments.
(40)	Ditto. ..	No. specific G. O. (1958-59)	42,64,443	Repayable in 20 annual equal instatments.
(41)	Construction of Food-grain Storage in East Pakistan.	(1958-59) Ministry of Food and Agri-(Food Dn.) Nos.C-A (25)/59 dated 14-7-59.	1,00,00,000	Repayable in 20 annual equal instalments.
(42)	For net investment in small savings.	(1958-59) Ministry of Finance letter No. 8(6)-Dev-II/58-1956 dated 13-3-59 and No.8 (6)-Dev-II/58-6889. dated 12-11-58.	24,58,310	Repayable in 20 annual equal instalments.
(43)	Establishment of a fishery Training Institute.	(1958-59) Ministry of Food and Agri. No. F-3-64/58. dated 17-12-58.	24,250	Repayable in 20 annual equal instalments.

During the year under report payment on account of interest and principal against item have been made by the Government against items No. 28 and 40. As regards all other loans other conditions regarding the grant of loans were duly observed.

There is no cases of write off. There is a diff...

Year from which the repayment begins. 6	Rate of interest. 7	Balance on 1st April, 1958. 8	Advance drawn during the year under report. 9	Repayment of principal during the year under report. 10	Balance on 30th June, 1959. 11
		Rs.	Rs.	Rs.	Rs.
1964-65	3¾ per cent. per annum.	11,31,375	..	..	11,31,375
1964-65	3¾ per cent. per annum.	50,00,000	..	..	50,00,000
1964-65	3¾ per cent. per annum.	22,00,000	..		22,00,000
1964-65	3¾ per cent. per annum.	1,38,00,000		..	1,38,00,000
1964-65	3¾ per cent. per annum.	1,12,64,556	..	..	1,12,64,556
964-65	3¾ per cent. per annum.	1,38,00,000	..	..	1,38,00,000
964-65	3¾ per cent. per annum.	3,52,26,842	..	..	3,52,26,842
964-65	3¾ per cent. per annum.	42,64,443	..	..	42,64,443
964-65	3¾ per cent. per annum.	1,00,00,000	..	..	1,00,00,000
964-65	3¾ per cent. per annum.	24,58,310		18,79,927 (withdrawal).	5,78,383
64-65	3¾ per cent. per annum.	24,250	..	..	24,250
				Total ..	95,04,47,690

o.1 and only principal against item 14 above was made on due dates. Besides, withdrawals payment of interest and repayment of principal have been effected during the year 1958-59. ad sheet figures which is under settlement.

SECTION O.—UNFUNDED DEBT .. .. Rs. Cr. 5,05,42,227

14. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The only class of such obligations in East Pakistan is State Provident Funds.

State Provident Funds .. .. .. Rs. Cr. 5,05,42,227

15. These are funds established for the benefit of Government servants, contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions.

The accumulated deposits are paid to the depositors on the termination of their services with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	Cr. Rs.
General Provident Fund	4,91,97,790
Indian Civil Service Provident Fund	40,711
Indian Civil Service (Non-European Members) Provident Fund.	21,054
Contributory Provident Fund	12,82,672
Total ..	5,05,42,227

The amounts at credit of the subscribers on 30th June, 1959 have been communicated to them.

General Provident Fund .. .. Rs. Cr. 4,91,97,790

16. It includes the opening balance of Rs. 1,75,04,229 (Cr.) on the 15th August, 1947 which has been adopted provisionally and is subject to modification.

Subscribers to this fund include permanent Government servants in superior services except those who have been required or permitted to subscribe to a contributory provident fund. They exclude members of the old Indian Civil Service for whom separate funds exist. Government servants in temporary superior service are also permitted to join this fund on certain conditions. The ledger balance of this fund on 30th June 1959 in the books of the accounts office has been proved with the sum total of balances of the personal

accounts of the subscribers to the fund. There was a difference of Rs. 98,419 between the ledger and broad sheet figures of which Rs.12,663 has been settled in 1959-60 and the balance is under settlement.

	Rs.
Indian Civil Service Provident Fund	**Cr. 40,711**

17. It includes the opening balance of Rs. 18,25,282 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The balance under this head represents deductions made from the salaries of members of the old Indian Civil Service which are funded for the benefit of the officers concerned. The credit balance of Rs. 40,711 under the above head requires to be transferred to the books of the Accountant-General, Pakistan Revenues due to centralisation of Indian Civil Service Provident Fund Accounts in his office. It has not been possible to do so as certain discrepancies are still under settlement. The ledger and broad sheet figures agree.

	Rs.
Indian Civil Service (Non-European Members) Provident Fund.	**Cr. 21,054**

18. It includes the opening balance of Rs. 2,04,515 (Cr.) on the 15th August, 1947 which has been adopted provisionally and is subject to modification.

This fund was established on the 1st January, 1931, and is open only to non-European Members of the old Indian Civil Service. The cause for the balance is the same as mentioned in the preceding paragraph No. 17. The ledger and board sheet figures agree.

	Rs.
Contributory Provident Fund	**Cr. 12,82,672**

19. It includes the opening balance of Rs. 8,80,428 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

This fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of East Pakistan. Besides the subscription it also includes contributions made by the Government of East Pakistan in lieu of pension. The balance has been verified with the individual accounts except for a difference of Rs. 10,756 between the ledger and broad sheet figures of which Rs.8,792 has been settled in 1959-60 and the balance is under settlement.

SECTION P.—DEPOSITS AND ADVANCES.

20. The balance under this section relates to the following three main parts namely :—

	Dr. Rs.	Cr. Rs.
Deposits not bearing Interest	. .	**40,15,23,795**
Advances not bearing Interest . .	**1,03,87,275**	. .
Suspense	**8,03,96,677**	. .

Deposits not bearing Interest .. .. Rs. Cr. 40,15,23,79[illegible]

21. This part consists of three main divisions, namely:—

	Cr. Rs.
(1) Sinking Funds	15,86,66,640
(2) Reserve Funds	49,68,000
(3) Other Deposit Accounts	23,78,89,15[illegible]

(1) Sinking Funds .. Rs. Cr. 15,86,66,640

22. This is composed of:—

	Cr. Rs.
(i) Sinking Fund, 3½ per cent. East Bengal Loan, 1960. ..	48,50,000
(ii) Depreciation Fund, 3½ per cent. East Bengal Loan, 1960. ..	35,07,000
(iii) Sinking Fund for Loans from the Central Government. ..	15,03,09,640

(i) Sinking Fund 3½ per cent. East Bengal Loan, 1960. Rs. Cr. 48,50,000

23. It does not include any opening balance on 15th August, 1947. The balance under this head represents accumulation in the sinking fund created by the Government of East Pakistan to provide the fund required at the time of repayment of the 3½ per cent. East Bengal Loan, 1960. An up-to-date account is given in table No. I of Statement 4 of this part of the report.

(ii) Depreciation Fund, 3½ per cent. East Bengal Loan, 1960. .. Rs. Cr. 35,07,000

24. It does not include any opening balance on 15th August, 1947. The balance under this head represents accumulation in the depreciation fund created by the Government of East Pakistan to provide fund required for purchasing the securities of the 3½ per cent. East Bengal Loan, 1960 for cancellation. The contributions to the fund constitute two per cent. of the nominal amount of the loan. An up-to-date account is given in table No.II of Statement No.4 of this part of the report.

	Rs.
(iii) Sinking fund for Loans from the Central Government ..	**Cr. 15,03,09,640**

25. It does not include any opening balance on 15th August 1947. The balance represents accumulation in the Sinking Fund created by the Government of East Pakistan to provide the fund required at the time of repayment of the various loans taken from the Central Government. An up-to-date account is given in table No.III of Statement No.4 of this part of the report.

	Rs.
(2) Reserve Funds	**Cr. 49,68,000**

26. This is composed of—

	Cr. Rs.
(a) Depreciation Reserve Fund—Electricity	31,41,000
(b) Depreciation Reserve Fund—Government Presses ..	18,27,000

	Rs.
(a) Depreciation Reserve Fund—Electricity	**Cr. 31,41,000**

27. It does not include any prepartition opening balance or previous balance prior to 1954-55. The Government have sanctioned the Depreciation Reserve Fund with effect from 1954-55. The object of the fund is to provide a reserve sufficient to meet the cost of renewals and replacements of plant and machinery of various electricity schemes. The amount received in the fund was debited to the head "XLI.—Deduct—Working Expenses" on the basis of the yearly depreciation calculated in respect of the plant and machinery of various schemes. The acknowledgement of the correctness of the balance has not yet been received from the Department and the matter is under correspondence. An account of the transactions for the year under report is given in table No. IV of Statement No.4 of this part of the report.

	Rs.
(b) Depreciation Reserve Fund Government Presses ..	**Cr. 18,27,000**

28. It does not include any opening balance on the 15th August, 1947. The Government have sanctioned the Depreciation Reserve Fund with effect from 1954-55. The object of this fund is to provide a reserve sufficient to meet the cost of renewals and replacement of plant and machinery in use in the Presses. Appropriation for the reserve is debited to the head "56.—Stationery and Printing", on the basis of yearly depreciation calculated in respect of the plant and machinery. The acknowledgement of the correctness of the balance has been received. An account of the fund is given in table No.V of Statement No. 4 of this part of the report.

	Rs.
(3) Other Deposit Accounts ..	**Cr. 23,78,89,155**

29. This balance is sub-divided into the following heads:—

	Cr.
	Rs.
Deposit of Local Fund	1,08,59,580

	Cr.
Departmental and Judicial Deposits—	
(i) Civil Deposits	Rs. 16,85,16,650
(ii) Other Accounts	5,85,12,925
	Rs.
Deposits of Local Funds	**Cr. 1,08,59,580**

30. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise Government treasuries as their banks. Each fund has an administrator either a public officer or a committee and the verification consists firstly in reconciling figures as between the broad sheets which are posted from the *plus* and *minus* memoranda and the ledger and secondly in ascertaining how far the administrator accepts the balance standing at his credit on Government books. The funds are reviewed in detail in the following paragraphs:—

31. The balance is distributed among the following classes of Funds:—

	Cr.
	Rs.
(a) District Funds	31,03,332
(b) Municipal Funds	17,33,902
(c) Other Funds—	
(i) Education Funds	58,31,960
(ii) Medical and Charitable Funds	12,345
(iii) Other Miscellaneous Funds	1,78,041
Total ..	1,08,59,580

	Rs.
(a) District Funds	**Cr. 31,03,332**

32. The balance is composed of:—

	Cr.
	Rs.
(i) District Funds	28,39,23[illegible]
(ii) Union Funds	2,64,00[illegible]
Total ..	31,03,23[illegible]

33. It includes the opening balance of Rs.13,77,929(Cr.) under (i) and Rs.4,97,916 (Cr.) under (ii) above respectively on 15th August, 1947 which have been adopted provisionally and are subject to modification.

The main sources of income under (i) District Funds are collections received from Road Cesses, fees and fines, etc., and (ii) Union Funds are collections from the fines realised for the violation of the cattle trespass Act of 1871 and the grants received from the District Boards. The establishment charges of the District Boards and the maintenance charges of the hospitals and dispensaries run by the Board are met from the District Funds and the establishment charges of the Union Board Committee and the charges for the maintenance of the village roads, bridges and dispensaries maintained by the Union Board are met out of the Union Funds". The certificates of acceptance of balances as on 30th June, 1959 are awaited in all cases. They are under correspondence. The ledger and broad sheet balances agree.

	Rs.
(b) Municipal Funds	**Cr. 17,33,902**

34. It includes the opening balance of Rs.1,12,661(Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The certificates of acceptance of balances on 30th June, 1959 are awaited in all cases. They are under correspondence with the Treasury Officers concerned. The Ledger and Broad sheet balances agree.

	Rs.
(i) Education Funds	**Cr. 58,31,960**

35. The details are:—

	Cr. Rs.
(a) Other Education Funds	30,55,336
(b) Secondary Education Funds	12,58,371
(c) Text Books Fund	15,18,253
Total (Net) ..	58,31,960

	Rs.
(a) Other Education Funds	**Cr. 30,55,336**

36. It includes the opening balance of Rs.84,50,699 (Cr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

The head "Other Education Fund" was opened with effect from 1954-55 to accommodate the District Primary Education Fund created for the introduction of Compulsory Primary Education in Bengal under the provisions of the Bengal

Primary Education Act, 1930. The income of the fund is derived from Education Cesses levied under the said Act, contributions from Government and other miscellaneous receipts. The Presidents of the District School Boards, constituted under the Act, are the Administrators of the Fund. The accounts of the Fund are maintained under proper account rules framed by Government.

The certificates of acceptance of balances on 30th June, 1959 are awaited in all cases. These are under correspondence with the administrators of the fund and the Treasury Officers concerned. The ledger and the broad sheet figures agree.

Rs.

(b) Secondary Education Funds .. .. .. Cr. 12,58,371

37. It does not include any opening balance on 15th August, 1947. With a view to regulate, control and develop the Secondary Education in the Province of East Pakistan, the Government of East Pakistan constituted a Board under the East Bengal Act, IV of 1955 called "The East Pakistan Secondary Education Board". In order to account for the income and the expenditure of the Board a fund called "The Secondary Education Fund" was created with effect from the financial year 1955-56. The President of the Board is vested with the powers of administering the fund. All sums receiveable by the Board are credited and the expenditure connected with the functioning of the Board is debited to this head. The accounts of the fund are maintained by the Board under proper rules framed bv the Government. The certificates of acceptance of balances on 30th June, 1959 are awaited in all cases from the administrators. The ledger and broad sheet figures agree.

Rs.

(c) Text Books Fund .. .. Cr. 5,18,253

38. It does not include any opening balance on 15th August, 1947. The head records income and expenditure of the East Benagal School Text Books Board constituted under the East Bengal Act, XIV of 1954 with a view to achieve improvements in the quality of Text Books of the Primary and Secondary Standard. The fund is credited mainly with the royalty received by the Board from the publishers of text books, and debited with the charges connected with the functioning of the Board and royalties paid to authors. The President of the Board administers the fund under the rules framed by Government.

The certificate of the acceptance of balance is awaited from the administrator and is under correspondence. The ledger and broad sheet figures agree.

Rs.

(ii) Medical and Charitable Funds—Pilgrims Lodging House Fund .. Cr. 12,345

39. It includes the opening balance of Rs. 10,870 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. The certificate of acceptance of balance on 30th June, 1959 is awaited from the administrator concerned. The ledger and broad sheet balances agree.

This fund is made up of the fees and fines paid by the keepers of Lodging Houses maintained for the reception of pilgrims under Act, II of 1879 and Act, IV of 1871. The income of the Fund is utilised for sanitary improvement of the towns or places in which the Lodging Houses are situated and also for sanitary improvement of piligrims' halting places and roads leading to such towns or places. The fund is administered by the District Magistrates concerned.

		Rs.
(iii) **Other Miscellaneous Funds**	...	**Cr. 1,78,041**

40. The balance is composed of the following—

		Cr. Rs.
(*i*) Syedpur Trust Estate Fund	.. ..	1,10,630
(*ii*) Cinematograph Act Fund	.. ..	67,411
	Total ...	1,78,041

		Rs.
(i) **Syedpur Trust Estate Fund**	...	**Cr. 1,10,630**

41. It includes the opening balance of Rs.95,982(Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. The certificate of acceptance of balance on 30th June, 1959 has not yet been received. The ledger and broad sheet figures agree.

The fund consists of certain estates of the late Haji Mohammad Mohsin of Hooghly and was created for religious and charitable purposes. The fund is credited with income of the estates and debited with the charges incurred on religious and charitable purposes. The management of the fund has been entrusted to the Government of East Pakistan.

		Rs.
(ii) **Cinematograph Act. Fund**	...	**Cr. 67,411**

42. It includes the opening balance of Rs. 6,619 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. The certificates of acceptance of balances as on 30th June, 1959 are awaited in all cases. The Ledger and Broad sheet figures agree.

This fund was created under the Cinematograph Act to record receipts and payments in connection with the grant of licenses to Cinemas and is under the control of the Board of Censors, East Pakistan.

		Rs
Departmental and Judicial Deposits—		
(i) Civil Deposits	**Cr.**	**16,85,16,650**

43. The transactions brought to account under this head relate mainly to sums deposited with the Government in the daily course of public business by or on behalf of the members of the public. The following are the details of the Civil Deposits :—

	Cr. Rs.
(1) Revenue Deposits	3,51,98,112
(2) Forest Deposits	82,195
(3) Deposits for security of the purchasing Agents of the Civil Supplies Department.	12,697
(4) Civil Courts' Deposits	88,90,664
(5) Deposits on behalf of Rent Controller	5,91,512
(6) Criminal Courts' Deposits	19,30,093
(7) Personal Deposits	2,63,51,173
(8) Litigation Fund	17,100
(9) Warders' Benefit Fund	29,706
(10) Public Works Deposits	6,47,22,929
(11) Trust Interest Fund (Charitable Endowments) ..	53,337
(12) Deposits on account of cost price of Liquor, Ganja and Bhang (East Bengal).	13,77,955
(13) Deposits for work done for Pakistan States, Public Bodies or Private Individuals.	2,85,16,216
(14) Deposits on account of sale-proceeds of Movable Assets of Evacuees.	6,12,912
(15) Deposits on account of sale-proceeds of Stocks of Black listed shops and private hoarders.	25,450
(16) Unclaimed deposits in the General Provident Fund ..	60,937
(17) Unclaimed deposits in the Contributory Provident Fund	2,606
(18) Emergency Flood Relief Fund	41,056
Total	16,85,16,650

There are two entirely different systems of deposit accounts. The first may be called the detailed plan in which every receipt is treated as a separate item and every paymeni charged against the relevant and particular receipt. The second is the ledger plan, where a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.).

For every ledger account there is an administrator, i.e., the person authorised to pay money into the Treasury or draw it out. Deposits kept in the latter plan are termed "Personal Deposits".

The method of verification of the balances on the first plan is as follows :—

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof sheet which provides columns for recroding the repayment of deposits credited in the same year and in each of the three preceding years. At the end of the year balances are struck upon the proof sheet separately for the different districts for each of the four years. The balance of first year is usually written off the deposit account as all balances unclaimed for more than three complete account years are ordinarily credited to Government. The aggregate balance on the proof sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from the Treasuries or when necessary, with the account received from the Treasuries or when necessary, with the account received from the Civil and Criminal Courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the Administrator.

Rs.

(1) Revenue Deposits .. .. .. **Cr. 3,51,98,112**

44. It includes the opening balance of Rs. 47,85,704 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. The head records transactions of deposits made in Revenue Courts in connection with Revenue Administration as well as earnest money deposits.

There is a difference of Rs. 60,123(Cr.) in the figures of the ledger balance as compared with the proof sheets out of which a net sum of Rs. 3,886(Cr.) has been adjusted in the account for 1959-60 leaving a balance of Rs. 56,237 which is in course of settlement.

Rs.

(2) Forest Deposits .. .. .. **Cr. 82,195**

45. It includes the opening balance of Rs. 1,11,613(Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. There is a difference of Rs. 433 (Cr.) between the proof sheet and ledger figures which is in course of settlement.

Rs.

(3) Deposits for security of the purchasing Agents of the Civil Supplies Department. **Cr. 12,697**

46. It includes the opening balance of Rs. 65,000(Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The transactions represent the security deposits received from the purchasing agents of the Civil Supplies Department. There is a difference of Rs. 8,901(Cr.) in the figures of the ledger balance as compared with the proof sheets out of which a sum of Rs. 900 (Dr.) has been adjusted in 1959-60 raising the difference to Rs. 9,801 (Cr.) which is in course of settlement.

Rs.

(4) Civil Courts' Deposits .. .. .. Cr. 88,90,664

47. It includes the opening balance of Rs. 62,64,109 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modfication.

There is a net difference of Rs. 8,92,963 (Cr.) in the ledger balance as compared with the proof sheet which is in course of settlement.

Rs.

(5) Deposits on behalf of Rent Controller .. Cr. 5,91,512

48. It includes the opening balance of Rs. 85,475 (Cr.) on the 15th August, 1947 which has been adopted provisionally and is subject to modification.

There is a net difference of Rs. 1,33,401 (Cr.) in the ledger balance as compared with the proof sheet which is in course of settlement.

Rs.

(6) Criminal Courts' Deposit .. .. Cr. 19,30,093

49. It includes the opening balance of Rs. 3,88,140 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

There is a difference of Rs. 1,48,404 (Cr.) between the ledger balance as compared with the proof sheet which is under settlement.

Rs.

(7) Personal Deposits .. .. .. Cr. 2,63,51,173

50. It includes the opening balance of Rs. 95,79,056 (Cr.) on the 15th August, 1947 which has been adopted provisionally and is subject to modification There is a net difference of Rs. 27,78,003 in the ledger balance as compared with the proof sheet which is under reconciliation. "Personal Deposits" are deposits of which a banking account is kept. It includes Ward and Attached Estates Deposits, Caution money Deposits of Schools, Colleges and Workshops, etc.".

The total number of accounts opened on 30th June, 1959 were 967 including 7 new personal ledger accounts, and the transactions during the period were as follows: —

Opening balance on 1st April, 1958.	Receipts for 1958-59.	Total.	Payments for 1958-59.	Closing balance on 30th June, 1959.
Rs.	Rs.	Rs.	Rs.	Rs.
2,42,72,954	3,08,35,735	5,51,08,689	2,87,57,516	2,63,51,173

No personal ledger account was opened without the sanction of the competent authority. The accounts were properly operated upon and there was no debit balance. The certificates of acceptance of the balances have been furnished by the Administrators and the Executive Authorities concerned in 218 cases and in 749 cases these are still awaited.

	Rs.
(8) Litigation Fund	Cr. 17,100

51. It includes the opening balance of Rs. 14,627 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The fund was created out of the money deposited by the "Wards Estates" and other local bodies for the purpose of meeting the cost of litigation in appeals to the High Court. The fund is administered by the Legal Remembrancer, East Pakistan. The certificates of acceptance of balances on 30th June, 1959 have been received in all cases. The ledger and broadsheet figures agree.

	Rs.
(9) Warders' Benefit Fund	Cr. 29,706

52. It includes the opening balance of Rs.2,661 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The fund is credited with the fines and penalties realised from Jail Warders and is administered by the Inspector-General of Prisons. The certificate of acceptance of balance as on 30th June, 1959 is awaited from the Administrator. The ledger balance agrees with the broad sheet balance.

	Rs.
(10) Public Works Deposits	Cr. 6,47,22,929

53. It includes the opening balance of Rs.11,27,022 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification

The balance represents the deposits made in cash by the contractors and departmental subordinates, deposits for works to be done, sums due to contractors on closed accounts and other miscellaneous deposits. There is a difference of Rs. 2,33,311 (Cr.) between the Ledger and Broad sheet figures which is under reconciliation.

	Rs.
(11) Trust Interest Fund (Charitable Endowments) ..	Cr. 53,337

54. It includes the opening balance of Rs.13,066 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. The certificates of acceptances of balances are still awaited in all cases due to non-allocation of funds between West Bengal and East Pakistan. The matter is under correspondence with the Government of East Pakistan. There is a difference of Rs.21 between the ledger and broad sheet figures which is under settlement.

	Rs.
(12) Deposits on account of cost price of Liquor, Ganja and Bhang (East Bengal).	Cr. 13,77,955

55. It includes the opening balance of Rs.54,068 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government ware houses and depots in East Pakistan are recorded under this head. The certificates of acceptance of balances on 30th June, 1959 are awaited in all cases. There is a difference of Rs.53 between ledger and broad sheet figures which is in course of settlement.

Rs.

(13) Deposits for work done for Pakistan States, Public Bodies or Private Individuals. Cr. 2,85,16,216

56. It includes the opening balance of Rs.1,81,580 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification.

This deposit head is intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other public bodies financially independent of Government. The certificates of acceptance of balances on 30th June, 1959 are awaited in all cases. There is a difference of Rs.4,31,440 (Cr.) between the ledger and broad-sheet figures which is in course of settlement.

(14) Deposits on account of Sale-proceeds of Movable Assets of Evacuees. Rs. Cr. 6,12,912

57. It does not include any opening balance on 15th August, 1947.

The credit balance is the net result of the Sale-proceeds of Movable Assets of the Evacuees and subsequent payment of compensations thereof.

The ledger and Broad-sheet figures agree. The certificates of acceptance of balances are awaited in some cases from the Controlling Officers concerned.

(15) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders. Rs. Cr. 25,450

58. It includes the opening balance of Rs.1,067 (Cr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. "The head records transactions of sale-proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned by the Government". There is a difference of Rs.16,127 (Cr.) between the ledger and the broad sheet figures which is in course of settlement.

Rs.

(16) Unclaimed deposits in the General Provident Fund Cr. 60,937

59. It does not include any opening balance on 15th August, 1947.

The amount represents G. P. Fund money which became finally payable but remained unclaimed for more than six months. This has been transferred to in the head "Unclaimed Deposits in the G. P. Fund". Payment will, however, be made to the payees from this head when claimed.

Rs.

(17) Unclaimed deposits in the Contributory Provident Fund Cr. 2,606

60. It does not include any opening balance on 15th August, 1947. The amount represents C. P. Fund money which became finally payable but remained unclaimed for more than six months. This has been transferred to the head "Unclaimed deposits in the C. P. Fund". Payment will, however, be arranged to the payees from this head when claimed.

	Rs.
(18) **Emergency Flood Relief Fund**	**Cr. 41,056**

61. It does not include any prepartition balance on the 15th August, 1947.

The fund was credited with the contributions at the rate of at least one day's pay of the employees of the Government of East Pakistan drawing salary of Rs.300 and above per month and the same is to be utilised for alleviating the distress of the people affected by the flood in 1954.

The expenditure out of this fund is to be adjusted direct against the deposit head and the control over the fund is exercised through the Flood Council set up for the purpose.

There is a difference of Rs.736 in the ledger balance as compared with the broad-sheet balance which is in course of settlement.

	Rs.
(ii) **Other Accounts**	**Cr. 5,85,12,925**

62. The details of the above balance are as follows:—

	Cr. Rs.
(*i*) Subventions from Central Road Fund	16,34,800
(*ii*) Subvention from the Fund for Rehabilitation of Displaced persons.	78,69,163
(*iii*) Deposit Account of Grants made by the Central Government for Social Uplift Schemes.	1,44,23,939
(*iv*) Deposit Account of the grant by Central Government for Grow More Food Campaign.	95,84,826
(*v*) Deposit Account of grant made by the Central Government for Agricultural Development.	29,12,405
(*vi*) Deposit Account of grant made by Central Government for construction of Storage Godown.	35,61,122
(*vii*) Deposit Account of grants made by the Central Government for Flood Relief Measures.	1,85,47,539
(*viii*) Deposit Account of grants made by the Central Government for Social Welfare Schemes.	Dr. 29,016
(*ix*) Deposit Account of the grant made by the Food and Agricultural Council.	8,147
Total (Net) ..	5,85,12,925 (Cr)

	Rs.
(i) **Subventions from Central Road Fund**	**Cr. 16,34,800**

63. It does not include any opening balance on 15th August, 1947.

The subventions made by the Central Government out of the Central Road Fund are credited to this head in the accounts of the Provincial Government after the detailed estimates and plans of the works to be financed from the Central Road Fund have been duly approved by the Central Government. The actual expenditure incurred from time to time is debited to the head "50.—Civil Works—Original Works—Communications (Road Development Fund Works) and an

amount equivalent to the expenditure is transferred month by month from the above Deposit head to the corresponding Receipt head "XXXIX.—Civil Works—Transfer from the Central Road Fund. The ledger and broad sheet figures agree.

The account of the Fund is given in Table No. VI of Statement No. 4 of this part of the report.

Rs.

(ii) Subvention from the Fund for Rehabilitation of Displaced persons. Cr. 78,69,163

64. It does not include any opening balance on the 15th August, 1947.

This head records the subventions from the Special Fund for Rehabilitation of Displaced persons created by the Central Government.

The actual expenditure met out of the subvention is debited in the first instance to the service head concerned in the accounts of the Provincial Government and an equivalent amount being transferred simultaneously to the above Deposit head by per contra credit to the corresponding Revenue head in the Provincial accounts. The ledger and broad sheet figures agree.

The account of the Fund is given in Table No. VII of Statement No. 4 of this part of the report.

Rs.

(iii) Deposit Account of grant made by the Central Government for Social Uplift Schemes. Cr. 1,44,23,939

65. The head records the amounts received from the Central Government in the form of non-lapsing grant to meet expenditure on the social uplift schemes of the Provincial Government as approved by the Government of Pakistan.

The expenditure incurred by the Provincial Government is debited, in the first instance, to the relevant expenditure head in the Revenue or Capital Section in the accounts of the Provincial Government and an amount equivalent to the non-recurring expenditure incurred from time to time is transferred simultaneously from the above Deposits head to a corresponding Receipt head when the expenditure is charged (a) to a Revenue head or (b) to a Capital head within the Revenue account, or by transfer to a Capital Major head by *Deduct* entry in case the expenditure is charged to a Capital head outside the Revenue Account. The ledger and broad sheet figures agree.

The account of the fund is given in Table No. VIII of Statement No. 4 of this part of the report.

Rs.

(iv) Deposit Account of the grant by Central Government for "Grow More Food Campaign" .. Cr. 95,84,826

66. It does not include any opening balance on the 15th August, 1947.

This head records the grants made by the Central Government as its 50 per cent. share of the expenditure on approved Grow More Food Schemes in the Province of East Pakistan.

The expenditure incurred is initially debited to the Capital Major heads "65-A.—Capital Outlay on Forest, "68.—Construction of Irregation Navigation and Drainage Works", and 71.—Capital Outlay on the Schemes of Agricultural Improvement and Resarch" in the account of the Provincial Government. 50 per cent. share of the expenditure relating to the Csntral Government is transferred annually to this deposit head by per contra credit to the minor head "Deduct transfer from the Deposit Account of the grant by the Central Government for Grow More Food Campaign" under the Major Heads 65-A.—Capital Outlay on Forests" and "68.—Constructions of Irrigation etc. Drainage Works" or shown as reduction of expenditure under the various schemes under the Capital Major Head "71.—Capital Outlay, etc.".

During 1958-59 the actual expenditure of Rs.88,641, Rs.26,442, Rs. 5,54,221 and Rs.1,82,680 has been incurred under the schemes for " increased production through Registered Growers", "Seed Testing Laboratory", "Construction of 8 Big Godowds", and Etablishment of Nucleus Stock of Bulls" respectively under "71". But, adjustment to the extent of Rs.37,500, Rs.10,500, Rs.1,95,698 and Rs.70,000 only has been carried out against the above deposit head and not to the extent of 50 per cent. of enpenditure owing to non receipt of grant during 1958-59 from the Central Government against the said schemes under the Major Head "71.—Capital outlay etc.". The ledger and Broad sheet figures agree.

The account of the Fund is given in Table No. IX of Statement No. 4.—of this part of the report.

Rs.

(v) Deposit account of grant made by the Central Government for Agricultural Development .. Cr. 29,12,405

67. It does not include any opening balance on the 15th August, 1947.

This head records grants made by the Central Government for the Development of Agriculture in East Pakistan. The grants made to the Provincial Government are credited to this head. The expenditure incurred by the Provincial Government is charged to the scheme concerned under "65-A.—Capital Outlay on Forests", "71.—Capital Outlay, etc." and "72.—Capital Outlay, etc." The expenditure to the extent of share borne by the Central Government is transferred annually by debit to the deposit head and adjusted by deduction from expenditure under various schemes operated under the major heads "71.—Capital Outlay, etc." and "72—Capital Outlay, etc." and to the minor head " *Deduct—Transfer* from the Deposit account of grant from the Central Government for the Development of Agriculture" under the major head "65-A.—Capital Outlay on Forests". The Ledger and Broad sheet figures agree.

On the schemes for (i) "Mechanisation of fishing Boats", (ii)"Production of more fish in East Pakistan" and (iii) "Transport of fish in the District of Sylhet" the adjustment to the extent of 50 per cent. could not be made owing to non-receipt of Grant to that extent while in the case of Expansion of fish net making Industry" the entire grant has been adjusted because the latitude for adjustment (Budget provision) was much more than the grant.

An account of the transactions for the year under report is given in Table No. X of the Statement No. 4 of this part of the report.

Rs.

(vi) Deposit account of grant made by Central Government for construction of Storage Godown .. Cr. 35,61,122

68. The head records the amounts received from the Central Government in the form of non-lapsing grant to meet expenditure on construction of Storage godowns for foodgrains, etc., in East Pakistan.

The expenditure met from the grant is debited to the capital major head *viz*. "85-A. - Capital Outlay, etc." of the accounts of the Provincial Government and an amount equivalent to the 50 per cent. of the actual expenditure incurred from time to time is shown as reduction of expenditure under the head "*Deduct*—Transfer from the Deposit Account of grant from the Central Government for construction of Storage godowns" subordinate to the same major head. The Ledger and Broad sheet figures agree.

An account of the transactions for the year under report is given in Table No. XI of the Statement No. 4 of this part of the report.

	Rs.
(vii) Deposit Account of grants made by the Central Government for Flood Relief Measures ..	**Cr. 1,85,47,539**

69. It does not include any opening balance on the 15th August, 1947.

The head records the amounts received from the Central Government in the form of non-lapsing grants to the Government of East Pakistan to meet expenditure on the flood relief measures.

The expenditure met from the grant is debited to the relevant expenditure head in the Revenue section of the accounts of the Provincial Government by transferring an amount equivalent to the actual expenditure incurred from time to time from the deposit account to the corresponding receipt head when the expenditure is charged to a Revenue head. The ledger and Broad Sheet figures agree.

An account of the transactions for the year under report is given in the Table No. XII of the Statement No. 4 of this part of the report.

	Rs.
(viii) Deposit Account of grants made by the Central Government for Social Welfare Schemes ..	**Dr. 29,016**

70. It does not include any opening balance on the 15th August, 1947.

The head records the amount received from the Central Government in the form of non-lapsing grant to meet expenditure on the Social Welfare Schemes of the Provincial Government as approved by the Government of Pakistan.

The expenditure against the grant is initially debited to the expenditure head "63-B—Development—H.—Public Health" in the accounts of the Provincial Government and an amount equivalent to the expenditure incurred is transferred from the Deposit Account to the receipt head "XXVIII—Public Health—Amount transferred from Deposit Account of grant for Social Welfare Schemes".

The reasons for the debit balances instead of credit balances are under correspondence with the authorities concerned and action will be taken to rectify the error on hearing from them. The Ledger and Broad sheet figures agree.

An account of the transactions for the year under report is given in Table No. XIII of Statement No. 4 of this part of the report.

	Rs.
(ix) **Deposit account of the grant made by the Food and Agricultural Council**	**Cr. 8,147**

71. It does not include any opening balance on 15th August, 1947.

The head records grants made by the Pakistan Food and Agricultural Council for Agricultural Experiment and Research on application of sulphate of ammonia, Soil Snrvey Scheme, green manuring and ginger cultivation schemes and fungel flora scheme in East Pakistan. The grant made to the Provincial Government is credited to this head. The expenditure incurred by the Provincial Government out of this grant is booked under schemes concerned under head "40.—Agriculture", "41.—Veterinary" and "71-Capital Outlay on Schemes of Agricultural Improvement and Research" in the accounts of the Provincial Government and an equivalent amount of expenditure on each scheme met out of this grant is transferred from Deposit Account by debit to Deposit head and credit to minor head "Agricultural Receipts" under major head "XXIX.—Agriculture" and to the minor head "Other Receipts" subordinate to the major head "XXX.—Veterinary" or by reduction of expenditure under the various schemes concerned below the major head "71.—Capital Outlay on Agricultural Improvement and Research".

The amounts of actual expenditure incurred by the Provincial Government under the schemes relating to (1) "Research on oil Seeds", (2) "Breeding of salinity, etc.", (3) "Research on Pests on fruit trees", (4) "Synthesis of high yielding types of rice, etc.", (5) "Research on insect pests on stored grains, etc.", (6) "Research on Tobacco", and (7) "Schemes for investigation into micro-nutrient problems" which have been approved by the Council under the Major Heads "40" and "71" are (1) Rs. 19,296, (2) Rs.6,085, (3) Rs.24,038, (4) Rs.24,767, (5) Rs.18,160, (6) Rs.29,256 and (7) Rs.21,788 respectively, but equivalentamounts could not be transferred from the Deposit head to either "XXIX.—Agriculture" or "71.—Capital Outlay, etc." due to the non-receipt of grants equivalent to expenditure incurred durring the year 1958-59 under each of these schemes.

An account of the transactions for the year under report is given in Table No. XV of Statement No. 4 of this part of the report.

	Rs.
Advances not bearing Interest	**Dr. 1,03,87,275**

72. The classes of transactions included under this group are the following:—

	Dr. Rs.
(1) Advances repayable	76,11,136
(2) Permanent advances	2,68,353
(3) Accounts with the State Bank	3,68,568
(4) Accounts with the Government of Burma ..	1,01,617
(5) Accounts with the Government of India ..	20,37,601
Total ..	1,03,87,275

The balances are reviewed in details in the following paragraphs:—

Rs.

(1) Advances Repayable .. .. Dr. 76,11,136

73. This consists of Civil Departmental advances which include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources, and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger balance, the latter are recorded in details and recoveries watched through the "Objection Books", but only pass as a single account upon the ledger. In the latter case the ledger balance is agreed with the aggregate of the details in the "Objection Books" and in the former similar reconciliation is made in those cases in which different classes of transactions are included in the same account.

74. The balance is subdivided under the following heads :—

	Dr. Rs.
(i) Civil Advance—	
(a) Objection Book Advances	33,86,865
(b) Public Works Advances—Takavi Works Advances ..	41,32,204
(c) Administrator General's Advance	6,000
(ii) Special Advances	71,477
(iii) Forest Advances	14,590
Total ..	76,11,136

Rs.

(i)(a) Objection Book Advances .. .. Dr. 33,86,865

75. It includes the opening balance of Rs.11,68,008 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. There was a difference of Rs. 16,01,288 between the ledger and broad sheet figures, out of which Rs.2,38,694 and Rs.32,563 have since been settled in 1959-60 and 1960-61 respectively and the balance is in course of settlement.

Rs.

(i) (b) Public Works Advances—Takavi Works Advances Dr. 41,32,204

76. It includes the opening balance of Rs.68,168 (Dr.) on 15th August, 1947 which has been adopted provisionally and is subject to modification. The balance is adjusted by transfer of an equal amount to the section "R—Loans and Advances by the Provincial Government—Advances under Special Laws" as soon as the work is finished and the parties from whom the recoveries have to be made are determined by the Collectors. The difference of Rs.3,37,431 between the Ledger and Broad-sheet figures is in course of settlement.

Rs.

(1) (i) Administrator General's Advance .. .. Dr. 6,000

77. It does not include any opening balance on 15th August, 1947.

The Advance was taken by the Administrator General and Official Trustee, East Pakistan to meet the cost of application to the High Court, Dacca for

title of Administration in the Estate of Raja of Chanchal and for grant of letters of Administration in the goods of L. T. R. Lucus, deceased and I. T. Lucus deceased ward of the G. A. establishment. The amount will be recovered as soon as the assets of the Estate are realised. There is no case of write off during the year under review. The acceptance of balance has been received from the Administrator-General. The Ledger and Broad sheet figures agree.

	Rs.
(ii) **Special Advances**	**Dr. 71,477**

78. This head records advances to Government officers and others under special orders of the Provincial Government.

The details are—	Dr. Rs.	Cr. Rs.
(a) Advances to Destitutes		15,603
(b) Other Advances	85,744	..
(c) Advances to the Feroz Khan Noon School Society.	311	..
(d) Advances to fire victims	1,025	..
Total (Net) ..	71,477(Dr.)	..

(a) The amount includes the opening balance of Rs.8,72,283(Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. The Broad sheet figures agree with the Ledger. The certificates of acceptance of balances as on 30th June, 1959 are awaited in 16 cases and are under correspondence. The reasons for the credit balances instead of debit balance are under correspondence with the authorities concerned and action will be taken to rectify the error on hearing from them.

(b) The balance of other advances of Rs.85,744 consists of (i) Rs.2,000 and (ii) Rs.83,744 relating to the advance sanctioned by the Government of East Pakistan for meeting expenditure on the maintenance of G. M. Roy Charitable Dispensary at Sherajdikhan in the District of Dacca and advance equivalent to two months' pay granted to the Government employees drawing salary up to Rs.200 per month as a temporary relief on account of flood of 1954-55 respectively. The interest, when realised, on the securities of the G. M. Roy Trust Fund now lying with the Accountant-General of West Bengal will be utilised towards the repayment of the advance under (i). The advance under (ii) is recoverable in 24 equal monthly instalments from the salary bill of the Government servants concerned commencing from August, 1957. There was a difference of Rs.71,879 between the Ledger and Broad sheet figures out of which Rs.46,567 and Rs.9,227 have since been settled in 1959-60 and 1960-61 respectively.

(c) The amount of Rs.311 represents the balance of the total advance of Rs.2,000 sanctioned to the Feroz Khan Noon School Society for meeting expenditure in connection with the recruitment of teachers from overseas. The advance was repayable in one lump within 3 months from the date (5th

		Rs.
(1) Suspense Account	**Dr.**	**4,59,73,173**

86. The details of the balance are as follows :—

	Dr. Rs.
(a) Objection Book Suspense	2,30,35,331
(b) Unclassified Items	2,29,37,842
Total ..	4,59,73,173

		Rs.
(a) Objection Book Suspense	**Dr.**	**2,30,35,331**

87. It does not include any opening balance on the 15th August, 1947. The balance of Rs. 2,30,35,331 (net debit) is made up of Rs. 3,02,74,404(Dr.) and Rs. 72,39,073(Cr.). Out of the debit balance of Rs. 3,02,74,404 a sum of Rs.2,30,343 and Rs. 1,695 have been cleared in 1959-60 and 1960-61 respectively leaving a balance of Rs. 3,00,42,366 which could not be adjusted for want of vouchers and other necessary particulars and is in course of settlement.

Out of the credit balance of Rs. 72,39,073 sums of Rs. 33,13,498 and Rs.12,884 have been cleared in 1959-60 and 1960-61 respectively leaving a balance of Rs. 39,12,691 which consists of Rs. 35,24,678 on account of cess for common touzies falling in East Pakistan and West Bengal, and Rs. 3,88,013 which could not be adjusted for want of full particulars. There was a difference of Rs.10,970 out of which Rs.8,356 has since been settled in 1959-60 and the balance of Rs. 2,614 is in course of settlement.

		Rs.
(b) Unclassified Items	**Dr.**	**2,29,37,842**

88. It does not include any opening balance on 15th August, 1947. The balance under this head represents amounts passed on by other Accounts Officers through the Inter-Provincial SuspenseAccounts for which full particulars or vouchers are awaited. Out of the outstanding balance, the amounts of Rs.1,14,73,990(Dr.) and Rs.69,39,089 (Dr.) have since been cleared in 1959-60 and 1960-61 respectively and the remaining balance is in course of settlement. The Ledger and Broad sheet figures agree.

		Rs.
(2) Liabilities of Undivided Bengal	**Dr.**	**6,07,90,398**

89. It does not include any opening balance on 15th August, 1947.

The head records payments relating to Undivided Bengal. The suspense will be cleared as soon as the exchange dead lock is removed.

		Rs.
(3) Receipts and Recoveries of Undivided Bengal ..	**Cr.**	**1,28,913**

90. It does not include any opening balance on 15th August, 1947.

The head records receipts relating to Undivided Bengal. The suspense will be cleared as soon as the exchange dead lock is removed.

Rs.

(4) Liabilities of Undivided Assam .. .. Dr. 22,61,997

91. It does not include any opening balance on 15th August, 1947.

The head records payments relating to Undivided Assam. The suspense will be cleared as soon as the exchange dead lock is removed.

Rs.

(5) Receipts and Recoveries of Undivided Assam .. Cr. 1,833

92. It does not include any opening balance on 15th August, 1947.

The head records receipts relating to Undivided Assam. The suspense will be cleared as soon as the exchange dead lock is removed.

Rs.

(6) Central Accounts Office—State Bank Suspense .. Cr. 2,61,26,827

93. It does not include any opening balance on 15th August, 1947.

The credit balance represents the difference between the net figures of the advice of the Bank and the accounts sent by the Accounts Officers. The Ledger figures agree with the Broad sheet figures.

Out of the outstanding balance of Rs. 2,61,26,827(Cr.), credits of Rs.77,29,602 and Rs. 1,08,66,912 have been adjusted in 1959-60 and 1960-61 respectively leaving a balance of Rs. 75,30,313 which is under settlement.

Rs.

(ii) Cheques and Bills—Pre-audit Cheques .. Cr. 36,35,147

94. It does not include any opening balance on the 15th August, 1947.

The balance represents the value of cheques issued but remaining unpaid on 30th June, 1959. Out of the Broad sheet balance of Rs, 35,93,799, cheques for Rs. 35,51,294 have been paid during the year 1959-60 leaving a balance of Rs. 42,505. There is a discrepancy of Rs. 41,348 between the Broad sheet and the Ledger figures which is under settlement.

Rs.

(iii) Departmental and Similar Accounts .. Dr. 12,63,829

95. It includes the opening balance of Rs. 31,973(Dr.) on 15th August 1947, which has been adopted provisionally and is subject to modification.

These are cash balances in the hands of the several disbursing officers of the Departments as shown below. They do not form part of the general cash balance of the Government. There is a difference of Rs. 2,192 (Dr.) between the Ledger and Broad sheet figures which is in course of settlement.

	Dr. Rs.
Forest	5,511
Public Works	12,58,318
Total ..	12,63,829

SECTION R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT .. Rs. Dr. 15,82,83,175

96. The Provincial Loan Account was constituted on the 1st April, 1921 to record the transactions in connection with Loans and Advances granted by Provincial Government to local bodies, cultivators, etc. The classifications of the balances under this head is given in the statement below:—

(1) Loans to Municipalities, Port Funds etc.—

	Dr. Rs.
(a) Loans to Municipalities	16,68,709
(b) Loans to District and other Local Fund committees.	16,96,314
(c) Loans to Land holders and other Notabilities	8,04,562
(d) Advances to Cultivators	5,13,89,153
(e) Advances under Special Laws	68,97,450
(f) Miscellaneous Loans and Advances	9,36,11,072
Total ..	15,60,67,260

(2) Loans to Government servants—

(a) House building advances	18,02,167
(b) Advances for purchase of motor conveyances	4,04,195
(c) Advances for purchase of other conveyances	9,553
Total ..	22,15,915

(1) Loans to Municipalities, Port Funds, etc.—

(a) Loans to Municipalities .. .. .. Rs. Dr. 16,68,709

97. It includes the opening balance of Rs.8,00,086 (Dr.) on the 15th August, 1947, which has been adopted provisionally and is subject to modification.

The recoveries falling due during the year 1958-59 were made except in 28 cases as detailed in the statement in Appendix "B". As the parties concerned did not make any payment, no penal interest could be realised on accouns of outstanding instalments Inspite of repeated demands made to them. The cases of default have been reported to the Provincial Government. There is no case of write off during the year under report. The acknowledgements of the balances outstanding on 30th June 1959 have been received in all the cases. There is a difference of Rs.1,742 between the Ledger and Board sheet figures which is under settlement.

Rs.

(b) Loans to District and other Local Fund Committees Dr. 16,96,314

98. It includes the opening balance of Rs. 3,47,585(Dr.) on the 15th August, 1947, which has been adopted provisionally and is subject to modification.

The recoveries falling due during the year 1958-59 were made except in 10 cases as detailed in the statement in Appendix B. As the parties concerned did not make any payment no penal interest could be realised on account of the outstanding instalments. The terms and conditions of repayment of the loans at item Nos. 1, 2 and 3 have not been communicated to Audit as yet, inspite of reminders to the Government. There is no case of write off during the year under report.

The acknowledgments of the correctness of the balances as on 30th June, 1959 have been received in all cases. The Ledger and Broad sheet figures agree.

Rs.

(c) Loans to Land holders and other Notabilities .. Dr. 8,04,562

99. The balance is made up of—

	Dr. Rs.
(i) Loans to the Nawab of Dacca	5,04,562
(ii) Loans to the Maharaja of Susung	3,00,000
Total ..	8,04,562

Rs.

(i) Loans to the Nawab of Dacca .. .. Dr. 5,04,562

100. It includes the opening balance of Rs. 5,40,412(Dr.) as on 15th August 1947, which has been adopted provisionally and is subject to modification. The outstanding balance at (*i*) has since been written off by the Provincial Government in the year 1960-61.

Rs.

(ii) Loans to the Maharaja of Susung .. .. Dr. 3,00,000

101. It represents the opening balance of Rs. 3,00,000 (Dr.) as on 15th August, 1947, which has been adopted provisionally and is subject to modification. No repayment of principal in respect of the outstanding balance of loan at item (ii) has been made subsequently till the date of report. The Estate has been taken over by the Government under the State Acquisition Act, 1951. The terms and conditions of repayment have not been intimated by the Gvernment as yet. The acceptance of balances as on 30th June, 1959 has been received. The Ledger and Broad sheet figures agree.

		Rs.
(d) Advances to Cultivators	**Dr.**	**5,13,89,153**

102. The balance is sub-divided into the following heads:—

		Dr. Rs.
(*i*) Loans under Land Improvement Act, XIX of 1883 ..		29,49,857
(*ii*) Agriculturists Loan Act, XII of 1884		3,53,60,017
(*iii*) Co-operative Credits Societies Act, 1904 ..		12,40,329
(*iv*) Loans to Small Jute Growers	Cr.	8,98,124
(*v*) Loans to persons affected by flood		1,27,37,074
Total (net) ..		5,13,89,153

The above figures include the opening debit balances of Rs.78,996, Rs.1,34,91,243, Rs.3,063 and Rs.3,71,147 under the head (i), (ii), (iii) and (iv) respectively on 15th August, 1947, which have been adopted provisionally and are subject to modification.

The detailed accounts of loans under item Nos. (i), (ii), (iv) and (v) are kept by the district Revenue Authorities and that of loan at item No. (iii) by the Registrar, Co-operative Societies, East Pakistan. They are responsible for watching the recoveries of principal and interest. The Ledger and Broad sheet figures agree in all the 5 cases. Complete reports regarding the overdue instalments of principal and interest in respect of the loans are still awaited from the authorities concerned. The certificates of acceptance of balances as on 30th June, 1959 under item Nos. (i) (ii) (iv(and (v) are awaited in all the 16 cases in each and that at item No. (iii) is awaited in one case. The matter is under correspondence.

The reasons for the credit balance instead of debit balance in the case of (iv) are under correspondence with the authorities concerned and action will be taken to rectify the errors on hearing from them.

		Rs.
(e) Advances under Special Laws	**Dr.**	**68,97,450**

103. The balance is sub-divided into the following heads—

	Dr. Rs.
(i) Zamindary Embankment Advances under Act. II (B.C). of 1882.	2,14,594
(ii) Drainage Advances under Act VI (B.C.) of 1880 ..	66,82,856
Total ..	68,97,450

It includes the opening balance of Rs.1,00,336 (Dr.) under head (i) above on 15th August, 1947, which has been adopted provisionally and is subject to modification. The above loans have been granted in connection with the drainage and embankment works in the Province.

The Revenue authorities are responsible for watching the recoveries of principal and interest. Complete reports regarding the over due instalments of principal and interest of the loans are awaited. There is no difference between the Ledger and Broad sheet figures. The certificates of acceptance of balance as on 30th June, 1959 are awaited in all cases. The matter is under correspondence.

		Rs.
(f) **Miscellaneous Loans and Advances**	**Dr.**	**9,36,11,072**

104. The details of balances are as follows :—

	Dr. Rs.
(i) Loans to Fishermen	31,032
(ii) Cattle Purchase Loans	1,75,63,836
(iii) Advances to Collectors for removal of water-hyacinth	7,34,978
(iv) Loans to Weavers and Artisans	Cr. 4,959
(v) Loans to Artisans (Rehabilitation Scheme) ..	4,92,279
(vi) Loans to non-Agriculturists	19,080
(vii) Advances to Provincial Co-operative Bank and Multi-purpose Societies	8,24,943
(viii) Loans to Mohajireens	1,47,64,526
(ix) Loans to East Bengal Co-operative Industrial Federation Ltd.	25,000
(x) Loans to returning Hindu Migrants	3,45,451
(xi) Loans to Co-operative Land Mortgage Banks ..	3,69,979
(xii) Loans for execution of Grow More Food Schemes	1,07,46,728
(xiii) Loans to Agriculture Institute, Rajshahi ..	32,100
(xiv) Loans to Co-operative Jute Mills ..	9,10,000
(xv) Loans to Co-operative Societies	Cr. 10,000
(xvi) Cattle Purchase Loan to persons affected by flood	6,63,661
(xvii) House building loans to destitutes affected by flood.	Cr. 1,00,574
(xviii) Advances to Inland Water Transport Authority	19,00,000
(xix) Loans to Official Receiver ..	15,414
(xx) Advance to Central Co-operative Banks	9,73,611

		Rs.
		Dr.
(xxi) Loans to Water and Power Development Authority		2,00,000
(xxii) Loans for resettlement of Burma Evacuees ..		1,59,619
(xxiii) Loans to Registrar of Co-operative Society ..		1,74,98,467
(xxiv) Loans and Advances in connection with Khulna Embankment	Cr.	3,38,316
(xxv) Loans to colonists for reclamation and colonisation of waste lands.		3,67,410
(xxvi) Loans under State Aid to Industries Act ..		36,162
(xxvii) House Building Loans to destitutes ..		11,93,448
(xxviii) Loans to Improvement Trust, Dacca ..		1,52,50,000
(xxix) Advances to the East Pakistan Provincial Co-operative Jute Marketing Society Ltd. ..		89,25,000
(xxx) Advances to Baldah Court of Wards Estate ..		22,197
Total (net) ..		9,36,11,072 (Dr.)

The above figures include the opening debit balances of Rs.33,933, Rs.75,74,696, Rs.2,27,537, Rs. 591, Rs.7,10,037 and Rs. 32,682 under the heads maintioned at (i), (ii), (iii), (iv), (v), and (vi) respectively, on 15th August, 1947, which have been adopted provisionally and are subject to modification. The heads mentioned against items (vii) to (xxx) do not include any opening balance on 15th August, 1947. The above loans have been granted to individuals and in some cases to organised bodies under various schemes intended for the benefit of the public or for the relief of distress. Fulfilment of the conditions of these loans as well as recoveries thereof are watched by different officers subordinate to the Government of East Pakistan. Complete reports regarding the over due instalments of principal and interest of the loans are awaited in 1 case each under the heads (i) to (xii) and (xiv) to (xvii), (xx), (xxii) to (xxii) and (xxix) above from the authorities concerned. The repayment of the loan at item (xiii) would come in force when the Institute will receive the interest in arrear from the B. K. Roy Charitable Endowment now lying with the Government of West Bengal, that of the loan at item (xviii) is not yet due, that at item (xxi) will be made later on that of the loan at item No. xxviii will come in force from the 6th year of the actual drawal of the loan *i. e.* from 21st January, 1962 and that at item no (xxx) would come in force against the compensation money and annuity payable for the acquisition of the Baldah Estate.

The reasons for the credit balances instead of the debit balances in the cases at (iv), (xv), (xvii) and (xxiv) are under correspondence with the authorities concerned and action will be taken to rectify the errors on hearing from them.

Loans at items (xviii) and (xxi) will be recovered in 20 equal annual instalments after 5 years from the date of actual drawal of each loan. The loans bear interest at 3 per cent. and 4 per cent. per annum respectively. The loan at item (xxviii) will be recovered in 10 years beginning from the 6th year of actual drawal of each loan and it bears interest at $2\frac{3}{4}$ per cent. per annum.

The certificates of acceptance of balances as on 30th June, 1959 are awaited in all cases under each of the heads (i) to (xii), (xiv) to (xvii), (xx), (xxii) to (xxvii) and (xxix). The Ledger and Broad sheet figures agree in all cases.

Rs.

(2) Loans to Government servants .. .. Dr. 22,15,915

Rs.

(a) House building Advances .. .. Dr. 18,02,167

105. It includes the opening balance of Rs.5,330 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification. There was a difference of Rs.10,95,399 between the Ledger and Broad sheet figures which is under settlement. Certificates of acceptance of balances as on 30th. June 1959 are awaited in 823 cases out of 978. Recoveries were made regularly.

Rs.

(b) Advances for purchase of motor Conveyances .. Dr. 4,04,195

106. It includes the opening balance of Rs.10,275 (Dr.) on 15th August, 1947, which has been adopted provisionally and is subject to modification.

There was a difference of Rs.80,393 between the Ledger and Broad sheet figures of which Rs.7,533 has since been settled and the remaining balance is under settlement. Certificates of acceptance of balances are still awaited in 32 cases out of 125.

Rs.

(c) Advances for purchase of Other Conveyances .. Dr. 9,553

107. It includes the opening balance of Rs.3,135 (Dr.) on the 15th August, 1947, which has been adopted provisionally and is subject to modification.

There was a difference of Rs.472 between the Ledger and Broad sheet figures of which Rs.38 has since been settled in 1959-60. Certificates of acceptance of balances have not been received. The instalments of repayment of advances due in the year were regularly recovered.

SECTION S.—REMITTANCES

Rs.

(I) Remittances within Pakistan .. .. .. Dr. 16,86,17,333

108. This head consists of—

	Dr. Rs.	Cr. Rs.
(i) Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller	15,64,49,283	..
(ii) State Bank of Pakistan Remittances ..	..	1,34,963
(iii) Adjusting Account between Central and Provincial Governments	1,22,39,525	..
(iv) Inter-Provincial Suspense Accounts ..	63,488	..
Total (net) ..	16,86,17,333 (Dr.)	..

	Rs.
(i) Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General or Comptroller	**Dr. 15,64,49,283**

109. It does not include any opening balance on 15th August, 1947. The following are the details :—

	Dr.	Cr.
	Rs.	Rs.
(a) Cash Remittances between Treasuries ..	..	62,771
(b) Forest Remittances	9,29,706	..
(c) Public Works Remittances	15,55,60,318	..
(d) Transfers between Public Works Officers	1,62,924	..
(e) Miscellaneous Remittances	..	1,40,894
Total (net) ..	15,64,49,283 (Dr.)	

110. This head comprises two different kinds of transactions, one being remittances in actual cash between Treasuries and Departments rendering accounts to the same Accounts Office. Each separate remittance of this kind is watched through a Remittance Register. The transactions of the other classes are purely book adjustments made within the accounts of the same Account Office and are watched through separate registers maintained for the purpose.

The balance Rs.62,771(Cr.) under (a) above is being looked into. The Ledger and Broad sheet figures under (a) agree. The balance under (b) represents value of uncashed cheques of the Forest Department. The Ledger and Broad sheet figures under (b) agree.

The Broad sheet under (c) is under reconstruction. The debit balance under (d) is due to misclassification. Out of the balance, Rs. 22,705 (Dr.) has been adjusted in 1959-60 and the remaining balance of Rs.1,40,219 (Dr.) is under adjustment. Out of the balance, Rs.1,40,894 (Cr.) under (e) a sum of Rs.2,527 has since been cleared during the year 1959-60. The remaining balance of Rs.1,38,367 is under correespondence with the Treasury Officers concerned.

	Rs.
(ii) State Bank of Pakistan Remittances	**Cr. 1,34,963**

111. It does not include any opening balance on 15th August, 1947.

At places where the State Bank has no office of its own or is not represented by its agencies, the issue and payment of telegraphic transfers and drafts on State Bank accounts are undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "State Bank Deposits". The outstanding balance is in respect of certain drawings and encashments which could not be cleared through the State Bank of Pakistan in the accounts for 1958-59, due either to non-receipt of daily advices from certain treasuries or to non-appearance of credits

and debits in the Treasury accounts in support of certain daily advices of drawings and encashments received and cleared through the Bank. Out of the balance of Rs.1,34,963(Cr.), Rs.22,42,737(Cr.), has been cleared in 1959-60, the balance of Rs.19,74,411(Dr.) is under settlement with Treasury Officers and the remaining balance of Rs.1,33,363 (Dr.) is under correspondence with the Reserve Bank of Calcutta as the same pertains to extra-Pakistan Remittances.

	Rs.
(iii) Adjusting Account between Central and Provincial Governments.	**Dr. 1,22,39,525**
(iv) Inter-Provincial suspense Accounts	**Dr. 63,488**

112. The above heads do not include any opening balance on 15th August, 1947.

Item (*iii*) records transactions between the Central Government and East Pakistan and item (*iv*) between the Government of East Pakistan and other Provincial Governments requiring settlement through the State Bank. The balances represent the outstanding amounts for which settlement could not be carried out in the State Bank's Accounts for the year 1958-59.

Out of the balance under item (*iii*) sums of Rs.87,21,021 (Dr.) and Rs.35,18,504 (Dr.) have been cleared in the Accounts for 1959-60 and 1960-61 respectively. The balance under item (*iv*) has since been cleared in the accounts of 1959-60. There was a difference of Rs. 20 under item (*iii*) between the ledger and broad sheet figures which has since been setlled in 1960-61.

	Rs.
SECTION V—CASH BALANCE	**Dr. —6,17,17,090**

113. It includes the cash balance of Rs.38,39,055 on the 15th August, 1947.

The following are the details of the closing cash balance :—

	Dr. Rs.
(1) Cash in Treasuries	39,13,939
(2) Deposits with the State Bank	—6,45,96,251
(3) Remittances in Transit	—10,34,778
Total ..	—6,17,17,090

The Treasury balances have been agreed with those in the consolidated cash balance Report for June, 1959 which has been verified by the Currency Officer. The balance in deposit with the State Bank has been verified with that shown in the statement of balances received from the Central Accounts Office of the State Bank of Pakistan, Karachi subject to a difference of Rs.18,77,354 out of which an amount of Rs.1,13,372 has since been adjusted in 1959-60 and the balance of Rs.17,63,982 is under settlement. The balances of Rs.(—)10,34,778 under (*iii*) represents the amount of transfers from/to Treasury to/from Currency Chest in respect of which the opposite Transfers could not be effected by the Bank before the close of the year 1958-59. Out of the balance a net credit of Rs.2,04,661 has been cleared leaving a credit balance of Rs.8,30,117 which is under settlement.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for 1958-59.	Heads of Disbursements.	Actuals for 1958-59.
1	2	3	4
	Rs.		Rs.
N.—Public Debt incurred—		**N.—Public Debt discharged—**	
Floating Debt	14,53,20,332	Floating Debt	16,23,00,000
Loans from the Central Government	17,64,73,383	Loans from the Central Government	1,50,14,494
Total ..	32,17,93,715	Total ..	17,73,14,494
O.—Unfunded Debt incurred—		**O.—Unfunded Debt discharged—**	
State Provident Funds	1,36,74,137	State Provident Funds	69,80,421
Total ..	1,36,74,137	Total ..	69,80,421
P.—Deposits and Advances—		**P.—Deposits and Advances—**	
Deposits not bearing Interest—		Deposits not bearing Interest—	
Appropriation for Reduction or Avoidance of Debt—Sinking Funds	9,93,00,000	Appropriation for Reduction or Avoidance of Debt—Sinking Funds	..
Other Appropriation	1,50,14,494	Other Appropriations	
Depreciation Reserve Fund—Electricity ..	10,32,000	Depreciation Reserve Fund—Electricity	..
Depreciation Reserve Fund—Government Presses ..	2,82,000	Depreciation Reserve Fund—Government Presses ..	..

Deposits of Local Funds	*5,59,08,737*	*Deposits of Local Funds*	*5,38,47,685*
Civil Deposits	13,61,56,933	Civil Deposits	10,39,35,799
Other Accounts—		Other Accounts—	
Subvention from Central Road Fund ..	8,92,300	Subvention from Central Road Fund ..	12,26,665
Deposit Account of grants made by the Central Government for Flood Relief Measures.	50,00,000	Subvention from the fund for Rehabilitation of Displaced Persons.	9,94,046
		Deposit Account of grants made by the Central Government for Social Uplift Schemes.	19,34,208
Deposit Account of the grant by Central Government for Grow More Food Campaign.	72,03,798	Deposit Account of grants made by the Central Government for Flood Relief Measures.	56,38,395
Deposit Account of grant made by Central Government for Construction of Storage Godown.	1,07,73,044	Deposit Account of the grant by Central Government for Grow More Food Campaign.	60,71,467
		Deposit Account of grant made by Central Government for Construction of Storage Godown.	99,09,593
Deposit Account of the grant made by the Food and Agricultural Council.	68,754	Deposit Account of the grant made by the Food and Agricultural Council.	80,444
		Deposit Account of grant made by the Central Government for Agricultural Development.	67,000

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—*concld.*

Heads of Receipts.	Actuals for 1958-59.	Heads of Disbursements.	Actuals for 1958-59.
1	2	3	4
	Rs.		Rs.
Deposit Account of grant made by the Central Government for Agricultural Development	75,000	Deposit Account of grants made by the Central Government for Social Welfare Schemes.	67,211
Advances not bearing Interest—		Advances not bearing Interest—	
Advances Repayable	1,24,92,909	Advances Repayable	92,62,146
Permanent Advances	51,023	Permanent Advances	60,794
Accounts with the State Bank	26,506	Accounts with the State Bank	34,518
Accounts with the Government of Burma ..	51,227	Accounts with the Government of Burma ..	35,286
Accounts with the Government of India ..	4,333	Accounts with the Government of India ..	55,594
Suspense—		Suspense—	
Suspense Accounts	8,07,20,635	Suspense Accounts	8,96,55,062
Cheques and Bills	24,50,56,450	Cheques and Bills	25,00,29,194
Departmental and similar Accounts	60,45,649	Departmental and similar Accounts	67,52,028
		Foreign Aid Suspense Accounts	2,34,25,224
Foreign Aid Suspense Accounts	2,34,25,224		
Total ..	69,95,81,016	Total ..	56,30,82,359

R.—Loans and Advances by Provincial Government—		**R.—Loans and Advances by Provincial Government—**	
Loans to Municipalities, Port Funds, etc.	1,31,78,199	Loans to Municipalities, Port Funds, etc. ..	4,27,18,383
Loans to Government servants	8,99,939	Loans to Government servants	7,20,248
Total ..	1,40,78,138	Total ..	4,34,38,631
S.—Remittances—		**S.—Remittances—**	
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	75,10,71,015	Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller.	82,11,64,676
State Bank of Pakistan Remittances	17,82,80,271	State Bank of Pakistan Remittances	18,05,95,000
Adjusting Account between Central and Provincial Governments.	2,32,08,479	Adjusting Account between Central and Provincial Governments.	3,40,02,216
Inter-Provincial Suspense Account	98,356	Inter-Provincial Suspense Account ..	10,503
Total ..	95,26,58,121	Total ..	1,03,57,72,395
Total Receipts under Debt, Deposit and Remittance heads	2,00,17,85,127	Total Disbursements under Debt, Deposit and Remittance heads .. .. :	1,82,65,88,300
Total Revenue as per Account No. 2 of Part-A.	52,27,49,660	Total Expenditure as per Account No. 2 of Part-A.	69,79,25,357
Total Receipts ..	2,52,45,34,787	Total Disbursements	2,52,45,13,567
V.—(Opening) Cash Balance—		**V.—(Closing) Cash Balance—**	
Cash in Treasuries	40,70,318	Cash in Treasuries	39,13,939
Deposits with the State Bank	—6,57,58,219	Deposits with the State Bank	—6,45,96,251
Remittances in Transit	—50,319	Remittances in Transit	—10,34,778
Total ..	—6,17,38,220	Total ..	—6,17,17,090
Grand Total ..	2,46,27,96,567	Grand Total ..	2,46,27,96,567

No.2. STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO THE END OF THE YEAR 1958-59 AND OTHER PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	Opening balance on 15th August, 1947(a). 2	Balance on 31st March, 1958 (post-partition). 3	Balance on 30th June, 1959 (post-partition). 4	Increase(+) Decrease(—) in the year ended on the 3oth June, 1959. 5	To end of 30th June, 1959 (inclusive of pre-partition). 6
	Rs.	Rs.	Rs.	Rs.	Rs.
Capital and other Expenditure—					
1.—Capital Expenditure—					
Commercial Department—					
Irrigation		18,63,74,012Dr.	28,14,92,160Dr.	+9,51,18,148	28,14,92,160Dr.
Electricity Schemes		3,58,83,572Dr.	6,07,79,214Dr.(d)	+1,91,11,027	6,07,79,214Dr.(d)
Other Commercial Departments and undertakings.		54,32,375Dr.	54,33,618Dr.	+1,243	54,33,618Dr.
Total—Commercial Departments ..		22,76,89,959Dr.	34,77,04,992Dr.	+11,42,30,418	34,77,04,992Dr.
Other Departments—					
Agricultural Schemes		2,91,48,102Dr.	4,40,28,001Dr.(e)	+1,52,72,157	4,40,28,001Dr.(e)
Industrial Schemes		1,41,87,583Dr.	1,32,97,157Dr.(f)	+45,01,931	1,32,97,157Dr.(f)
Other Accounts		57,63,13,781Dr.	61,92,61,647Dr.	+4,29,47,866	61,92,61,647Dr.
Total—Other Departments. ..		61,96,49,466Dr.	67,65,86,805Dr.	+6,27,21,954	67,65,86,805Dr.
Total—Capital Expenditure ..		84,73,39,425Dr.	1,02,42,91,797Dr.	+17,69,52,372	1,02,42,91,797Dr.(b)
2.—Loans and Advances—					
Loans to Municipalities, Port Funds, etc.	2,46,12,344Dr.	10,19,14,732Dr.	13,14,54,916Dr.	+2,95,40,184	15,60,67,260Dr.
Loans to Government Servants ..	19,081Dr.	23,76,525Dr.	21,96,834Dr.	—1,79,691	22,15,915Dr.
Total—Loans and Advances ..	2,46,31,425Dr.	10,42,91,257Dr.	13,36,51,750Dr.	+2,93,60,493	15,82,83,175Dr.
Total—Capital and other Expenditure	2,46,31,425Dr.	95,16,30,682Dr.	1,15,79,43,547Dr.	+20,63,12,865	1,18,25,74,972Dr.

3.—*Deduct*—Contribution from Revenue for Capital Expenditure.	..	..	..	..	..
Net—Capital and other Expenditure (outside the Revenue Account).	2,46,31,425Dr.	95,16,30,682Dr.	1,15,79,43,547Dr.	+20,63,12,865	1,18,25,74,972Dr.
Principal sources of Funds—					
1.—Debt—					
Permanent Debt	..	3,34,14,700Cr.	3,34,14,700Cr.	..	3,34,14,700Cr.
Floating Debt	2,00,00,000Cr.	8,54,70,874Cr.	6,84,91,206Cr.	—1,69,79,668	8,84,91,206Cr.
Loans from the Central Government.	3,34,57,730Cr.	81,24,06,525Cr.	97,38,65,414Cr.	+16,14,58,889	1,00,73,23,144Cr.
Unfunded Debt	2,04,14,454Cr.	2,34,34,057Cr.	3,01,27,773Cr.	+66,93,716	5,05,42,227Cr.
Total—Outstanding Debt ..	7,38,72,184 Cr.	95,47,26,156Cr.	1,10,58,99,093Cr.	+15,11,72,937	1,17,97,71,277Cr.
2.—Sinking Funds and Reserve Funds ..	..	6,30,20,640Cr.	16,36,34,640Cr.	+10,06,14,000	16,36,34,640Cr.
3.—Net-Balance under Deposit, Advances etc. other than those shown separately.	3,09,74,608Cr.	9,52,60,432Cr.	11,61,30,595Cr.	+2,08,70,163	14,71,05,203Cr.
4.—Remittances	..	8,55,03,059Dr.	16,86,17,333Dr.	—8,31,14,274	16,86,17,333Dr.
Total—Debt and other Obligations ..	10,48,46,792Cr.	1,02,75,04,169Cr.	1,21,70,46,995Cr.	+18,95,42,826	1,32,18,93,787Cr.
5.—*Deduct*—Cash Balance	38,39,055Dr.	—6,55,77,275Dr.	—6,55,56,145Dr.	+21,130	—6,17,17,090Dr.
Net Provision of Funds ..	10,10,07,737Cr.	1,09,30,81,444Cr.	1,28,26,03,140Cr.	+18,95,21,696	1,38,36,10,877Cr.(c)

(a) As the pre-partition accounts have not been closed, the figures in column 2 are provisional and subject to modification.

(b) The figures of Capital Expenditure to end of the 14th August, 1947, have not yet been finally determined. The figures in column 6 do not, therefore, represent the exact Capital outlay to the end of the 30th June, 1959.

(c) This includes pre-partition, balance of Rs.10,10,07,737 Cr. as per column 2 and, therefore, for purpose of comparison of the post-partition figures the net provision of funds may be taken as Rs.1,28,26,03,140 Cr. as in column 4.

(d) Increased by Rs.57,84,615 on transfer from major head "72" without financial adjustments during the year.

(e) Decreased by Rs 3,92,258 on transfer to the major head "72" withouts financial adjustments during the year.

(f) Increased by Rs.3,92,258 and decreased by Rs.57,84,615 *vide* foot notes (d) and (e) above.

Note.—This statement is not a complete balance sheet but it gives a fairly accurate presentation of the changes in the financial position of the Government. The amount entered as Capital debited to Commercial Departments includes all actual outlay in those departments provided from Government sources, whether financed from loans raised by Government or otherwise. Besides the amount of Public Debt the statement includes an account of all other sources apart from revenue from which Capital and other disbursements outside the Revenue Account are financed.

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Description of Debt.	Amount on 1st. April, 1958(a).	Additions during the year.	Dicharges during the year.	Amount on 30th June, 1959.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I. –Public Debt—				
1. Permanent Debt ..	3,34,14,700	..	..	3,34,14,700
2. Floating Debt.—				
(*a*) Treasury Bills ..	2,00,00,000	..	..	2,00,00,000
(*b*) Other Floating Loans—				
(*i*) Ways and Means Advances	26,00,000	4,67,00,000	4,93,00,000	
(*ii*) Cash Credit advances from the Bank ..	8,28,70,874	9,86,20,332	11,30,00,000	6,84,91,206
3. Loans from the Central Government	84,58,64,255	17,64,73,383	1,50,14,494	1,00,73,23,144
Total Public Debt	98,47,49,829	32,17,93,715	17,73,14,494	1,12,92,29,050
II-Unfunded Debt.—				
State Provident Funds—				
General Provident Fund ..	4,25,17,143	1,34,53,396	67,72,749	4,91,97,790
I.C.S. Provident Fund ..	43,068	..	2,357	40,711
I. C. S. (N. E. M) Provident Fund	21,054	..	..	21,054
Contributory Provident Fund	12,67,246	2,20,741	2,05,315	12,82,672
Total unfunded Debt ..	4,38,48,511	1,36,74,137	69,80,421	5,05,42,227
Total Debt and other Interest bearing obligations :	1,02,85,98,340	33,64,67,852	18,42,94,915	1,17,97,71,277

(*a*) Includes the opening balances of Rs.5,34,57,730 and Rs.2,04,14,454 under heads I and II respectively on the 15th August ,1947, which have been adopted provisionally and are subject to modification.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.

I.—Sinking Fund, 3½ per cent. East Bengal Loan, 1960.

	Rs.		Rs.
Balance on 1st April, 1958 ..	36,00,000		
Amount appropriated from Revenue	*12,50,000	Balance on 30th June, 1959	48,50,000
Total ..	48,50,000	Total ..	48,50,000

*The amount has been credited to the Fund by debit to the head "23-Appropriation for Reduction or Avoidance of Debt".

II.—Depreciation Fund, 3½ per cent. East Bengal Loan, 1960.

	Rs.		Rs.
Balance on 1st April, 1958 ..	26,72,000		
Amount appropriated from Revenue	*8,35,000	Balance on 30th June, 1959	35,07,000
Total ..	35,07,000	Total ..	35,07,000

*The amount has been credited to the Fund by debit to the head "23-Appropriation for Reduction or Avoidance of Debt".

III.—Sinking Fund for Loans from the Central Government.

	Rs.		Rs.
Balance on 1st April, 1958 ..	5,30,94,640		
Amount appropriated from Revenue	*9,72,15,000	Balance on 30th June, 1959	15,03,09,640
Total ..	15,03,09,640	Total ..	15,03,09,640

*Out of Rs.9,72,15,000 a sum of Rs. 3,05,58,000 has been credited to the Fund by debit to the head "23-Appropriation for Reduction or Avoidance of Debt" and due to unusual accounting according to Government decision, the remaining amount of Rs. 6,66,57,000 has also been credited to the Fund by debit to the head "22—Interest on Debt and other obligations".

IV.—Depreciation Reserve Fund-Electricity.

	Rs.		Rs.
Balance on 1st April, 1958 ..	21,09,000		
Contribution from Revenue Account	*10,32,000	Balance on 30th June, 1959 ..	31,41,000
Total ..	31,41,000	Total ..	31,41,000

*The amount has been credited to the Fund by debit to the head "XLI-Receipts from Electricity schemes—*Deduct*—Working expenses".

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

V.—Depreciation Reserve Fund—Government Presses.

	Rs.		Rs.
Balance on 1st April, 1958 ..	15,45,000	Amount expended to meet the cost of renewals and replacements.	..
Amount appropriated from Revenue	*2,82,000	Balance on 30th June, 1959 ..	18,27,000
Total ..	18,27,000	Total ..	18,27,000

*The amount has been credited to the Fund by debit to the head "56-Stationery and Printing—Government Press".

VI.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April, 1958 ..	19,69,165	Amount of expenditure during the year.	12,26,665†
Amount allotted from the Central Road Fund.	*8,92,300	Balance on 30th June, 1959	16,34,800
Total ..	28,61,465	Total ..	28,61,465

*The amount has been credited to the deposit Account direct by debit to the Central Government.

†The expenditure has been booked under the minor head "Original Works—Communications" subordinate to the major head "50.—Civil Works".

The amount booked under "XXXIX Civil Works—Transfer from Central Road Fund at page 55(col. 2) is Rs.12,26,678. The difference of Rs. 13 is due to settlement of the discrepancy of Rs. 12 for 1956-57 and Re. 1 is due to rounding.

VII.—Subvention from the fund for Rehabilitation of Displaced Persons.

	Rs.		Rs.
Balance on 1st April, 1958 ..	88,63,209	Amount of Expenditure during the year.	9,94,046*
Amount allotted from the special fund.	..	Balance on 30th June, 1959 ..	78,69,163
Total ..	88,63,209	Total ..	88,63,209

*The expenditure is booked under the minor head—"Miscellaneous and unforeseen charges" subordinate to Major head "57.—Miscellaneous".

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

VIII.—Deposit Account of grants made by the Central Government for Social Uplift Schemes.

	Rs.		Rs.
Balance on 1st April, 1958 ..	1,63,58,147	Amount expended on the approved schemes.	19,34,208*
Amount Contributed by the Central Government.	..	Balance on 30th June, 1959 ..	1,44,23,939
Total ..	1,63,58,147	Total ..	1,63,58,147

*Expenditure was booked under the following heads :—

63-B.—Development, etc.—

	Rs.
F.—Education	19,23,192
N.—Miscellaneous	11,016
Total ..	19,34,208

IX.—Deposit Account of the grant by Central Government for Grow More Food Campaign.

	Rs.		Rs.
Balance on 1st April, 1958 ..	84 52,495	Amount expended on the approved scheme.	60,71,467†
Amount contributed by the Central Government.	*72,03,798	Balance on 30th June, 1959 ..	95,84,826
Total ..	1,56,56,293	Total ..	1,56,56,293

*The amount has been credited to the Deposit Account direct by debit to the Central Government.

†The amount has been booked under the following heads :—

	Rs.
(i) 65-A.—Capital Outlay on Forests—	
Organisation, Improvement and Expansion of Forests	6,625
(ii) 68.—Construction of Irrigation, Navigation, etc.	
B.—Navigation, Embankment and Drainage, Works—Productive ..	17,78,626
(iii) 71.—Capital Outlay on Schemes of Agricultural Improvement and Research:—	
Other Schemes:—	
(1) Distribution of Organic Manure (bone meal)	1,79,888
(2) Expansion and re-organisation of Horticultural section and establishment of plant nursery at Dacca.	71,118
(3) Plant Protection Schemes	1,43,384
(4) Construction of 8 big godowns	1,95,698
(5) Establishment of 5 Agricultural Schools	1,41,060
(6) Construction of Pantoons for Irrigation in flood affected areas in winter seasons.	1,20,877
(7) Agricultural Stores	7,19,569
(8) Minor Irrigation Schemes	22,98,199
(9) Increased production through Registered growers	37,500
(10) Seed Testing Laboratory	10,500
(11) Exploratory survey for land development	54,189
(12) Establishment of Bureau of Agricultural Statistics	2,906
Total other schemes ..	39,74,888

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.—*contd.*

	Rs.
Veterinary Schemes—	
(1) Artificial Insamination Centre	1,16,719
(2) Establishment of Veterinary Medical Store	34,993
(3) Poultry Farm	67,025
(4) Prevention, control and eradication of Infectious diseases of live-stocks ..	22,591
(5) Establishment of Nucleus stocks of Bulls	70,000
Total Veterinary Scheme	3,11,328
Total 71.—Capital Outlay, etc. ..	42,86,216
Grand Total ..	60,71,467

Contra entries on account of Central Grant have been made under the minor head '*Deduct*—Transfer from Deposit Account of the Grant by Central Government for Grow More Food Campaign' subordinate to '65-A. Capital outlay, etc.' and "68." as reduction of expenditure under the Schemes concerned under the Major heads' '68' and '71'.—

X.—Deposit Account of grant made by the Central Government for the Development of Agriculture.

	Rs.		Rs.
Balance on 1st April, 1958 ..	29,04,405	Amount expended on the approved scheme.	67,000
Amount contributed by the Central Government.	75,000*	Balance on 30th June, 1959 ..	29,12,405
Total ..	29,79,405	Total ..	29,79,405

*The amount has been credited to the Deposit Account direct by debit to the Central Government.

†The expenditure has been booked under the following heads :

	Rs.
72-Capital outlay on Industrial Development—	
Fisheries—	
(i) Expansion of fish net making Industry	8,000
(ii) Production of more fish in East Pakistan	10,000
(iii) Transport of fish in the district of Sylhet	49,000
Total ..	67,000

XI.—Deposit Account of grant made by Central Government for construction of Storage Godown.

	Rs.		Rs.
Balance on 1st April, 1958 ..	26,97,671	Amount expended on the approved scheme.	99,09,593†
Amount contributed by the Central Government.	*1,07,73,044	Balance on 30th June, 1959 ..	35,61,122
Total ..	1,34,70,715	Total ..	1,34,70,715

*The amount has been credited to the Deposit Account direct by debit to the Central Government.

†Expenditure has been booked under 85-A.—Capital Outlay, etc.—Construction of new storage godowns.

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.—*Concld.*

XII.—Deposit Account of grants made by the Central Government for Flood Relief Measures.

	Rs.		Rs.
Balance on 1st April, 1958 ..	1,91,85,934	Amount expended on the approved scheme.	56,38,395†
Amount contributed by the Central Government.	50,00,000*	Balance on 30th June, 1959 ..	1,85,47,539
Total ..	2,41,85,934	Total ..	2,41,85,934

*The amount has been credited to the Deposit Account direct by debit to the Central Government.

†The expenditure has been booked under the following heads :—

54.—Famine—		37.—Education—	
A.—Famine Relief—			
Gratuitous Relief ..	27,96,834	Miscellaneous ..	22,48,840
Miscellaneous—		Total ..	22,48,840
Other expenditure ..	5,92,721	Grand Total ..	56,38,390
Total ..	33,89,555		

XIII.—Deposit Account of grant made by the Central Government for Social Welfare Schemes.

Balance on 1st April, 1958 ..	38,195	Amount expended on the approved scheme.	67,211*
Amount contributed by the Central Government.	..	Balance on 30th June, 1959 ..	—29,016
Total ..	38,195	Total ..	38,195

*Expenditure was incurred under the Minor head "H.—Public Health—General" subordinate to the Major head "63-B.—Development"

XIV.—Deposit Account of grant made by Pakistan Food and Agriculture Council.

	Rs.		Rs.
Balance on 1st April, 1958 ..	19,837	Amount expended on approved schemes.	80,444†
Amount contributed during the year.	*68,754	Balance on 30th June, 1959 ..	8,147
Total ..	88,591	Total ..	88,591

*The amount is received from the Food and Agriculture Council through cheque by the Provincial Government who deposits the same under the Deposit head concerned.

†The expenditure has been booked under the following heads :—

	Rs.
(1) 40.—Agriculture—	
Agricultural Experiments and Research	30,960
(2) 41.—Veterinary—	
Hospitals and Dispensary	31,027
(3) 71.—Capital Outlay, etc.—	
(*i*) Research on oil seeds	1,524
(*ii*) Breeding of salinity tolerent and salt resistant Paddy ..	500
(*iii*) Research on pests on fruit trees	3,182
(*iv*) Synthesis of Highyielding types of Rice from Indica Japanica Hybrids	1,591
(*v*) Research on the insect pests on stored grains and seeds, etc. ..	3,070
(*vi*) Research on tobacco	2,100
(*vii*) Scheme for investigation into micronutriant problem ..	6,490
Total ..	18,457
Grand Total..	80,444

NO. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID INTEREST RECEIVED DURING THE YEAR, AND THE BALANCE OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account.	Balance on 1st April, 1958, (a).	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 30th June, 1959.	Interest received and credited to Revenue.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	17,74,590	26,000	18,00,590	1,31,881	16,68,709	43,451
Loans to District and other Local Fund Committees	14,60,286	2,98,996	17,59,282	62,968	16,96,314	33,124
Loans to Land holders and other Notabilities ..	8,04,562	..	8,04,562	..	8,04,562	..
Advances to Cultivators	3,86,43,100	2,08,88,264	5,95,31,364	81,42,211	5,13,89,153	9,92,909
Advances under Special Laws	60,93,458	8,08,083	69,01,541	4,091	68,97,450	4,128
Miscellaneous Loans and Advances ..	7,77,51,080	2,06,97,040	9,84,48,120	48,37,048	9,36,11,072	8,73,041
Total ..	12,65,27,076	4,27,18,383	16,92,45,459	1,31,78,199	15,60,67,260	19,46,653
Loans to Government Servants—						
House Building Advances	20,59,835	3,76,785	24,36,620	6,34,453	18,02,167	98,792
Advances for the purchase of Motor Conveyances	3,18,691	3,32,319	6,51,010	2,46,815	4,04,195	7,803
Advances for the purchase of other Conveyances	17,080	11,144	28,224	18,671	9,553	251
Total ..	23,95,606	7,20,248	31,15,854	8,99,939	22,15,915	1,06,846
Grand Total ..	12,89,22,682	4,34,38,631	17,23,61,313	1,40,78,138	15,82,83,175	20,53,499

(a) It includes the provisional opening balance of Rs.2,46,31,425 which has been adopted provisionally on the 15th August, 1947, and is subject to modification.

APPENDIX A.

Statement showing details of Commitments referred to in paragraph 12 of Part A of the Report (Page..33)

[Figures are in thousand of rupees].

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.					
1. Karnafuli Multipurpose Project	18,28,00	10,75,13	3,47,65	4,05,22	18,28,00
2. Ganges-Kobadak Project (Survey)	54,00	64,82	13,37	—24,19	54,00
3. Ganges-Kobadak Project (1st Phase).	15,70,00	1,66,25	2,12,81	11,90,94	15,70,00
4. Teesta Sub-Project ..	16,36	15,77	9,25	—8,66	16,36
5. Teesta Project (Main) ..	9,86,00	7,22	39,60	9,39,18	9,86,00
5A. Teesta (Main) Survey ..	10,00	..	4,59	5,41	10,00
6. Drainage from Jahanabad to Barnai River, Rajshahi.	1,10	94	..	16	1,10
7. Re-excavation of Canals in Bisha Union.	1,04	50	22	32	1,04
8. Re-excavation of drainage Channel from Ghugudanga and Baragram Beels to the river Isamati in P. S. Sauthia, Pabna.	2,57	2,35	43	—21	2,57
9. Re-excavation of Katakhali Khal, Jubilee Channel, Dacca.	2,55	97	1	1,57	2,55
10. Re-excavation of a Khal from Korka Beel to Dasani river, Mymensingh.	1,69	1,32	2	35	1,69
11. Contour Survey (a) Sylhet (b) Comilla (c) Feni (d) Chittagong (e) Mymensingh ..	37,00	21,14	4,17	11,69	37,00
12. Re-excavation of a Khal from Baligaon to Mokamkhola in P. S. Tongibari, Dacca.	1,24	86	..	38	1,24
13. Re-excavation of a Drainage Channel for Beel Dikshi in P.S. Chatmohar, Pabna.	1,69	3	26	1,40	1,69

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page..33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
14. Reclamation of land near Itakhola, Sylhet.	4,99	..	..	4,99	4,99
15. Construction of a Second retired line covering the branches in the Brahmapur-Bhawanganj Embankment, Noakhali.	3,23	2,64	2	57	3,23
16. Improvement of Mahalanagar Bils, Chittagong.	2,00	22	2	1,76	2,00
17. Re-excavation of Fatiker Khal in P. S. Nagorkanda, Faridpur.	2,78	98	91	89	2,78
18. Special repairs to Southern Embankment along Madaripur Bil Route, Faridpur.	3,88	2,14	1,13	61	3,88
19. Special repairs to locks and sluices of southern Embankment along Madaripur Bil Route, Faridpur.	2,33	88	1,19	26	2,33
20. Improvement of Kashba-Majail Union Board in P. S. Pangsa, Faridpur.	1,27	72	13	42	1,27
21. Re-excavation of Chakhar, Cholokati, Wazirpur and Bharani Khals, Bakerganj.	1,58	38	99	21	1,58
22. Re-excavation of a short cut for prevention of erosion of hospital, etc. by Bangshi river at Mirzapur, Mymensingh.	1,79	2	..	1,77	1,79
23. Improvement of Chinakuri, Torafura, and Chitli Beels in P. S. Durgapur, Mymensingh.	10,12	4,04	2,49	3,59	10,12
24. Protection of Dewanganj Bazar from erosion of Brahmaputra river, Mymensingh.	1,63	1,09	..	54	1,63

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page..33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditur during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
25. Construction of a ring bund around Iswarganj town, Mymensingh.	1,06	..	2	1,04	1,06
26. Re-excavation of a Khal from Mograpara to Narayanganj, Dacca.	4,74	1,70	97	2,07	4,74
27. Re-excavation of Beduria Khal in P. S. Kawkhali, Bakerganj.	2,01	313	5	—1,17	2,01
28. Modia and other beels drainage Scheme, Jessore.	3,75	43	2,73	59	3,75
29. Re-suscitation of Bangshi river, Dacca.	17,77	9,53	20,84	—12,60	17,77
Grow More Food Schemes—					
30. Drainage of Panchanala and Koya Bils in P. S. Saidpur, Rangpur.	4,52	3,03	1,03	46	4,52
31. Re-excavation of Khoder Khal for drainage of Suktail Bil in P. S. Gopalganj, Faridpur.	1,22	13	1	1,08	1,22
32. Improvement of drainage system of Kasba-Majhal Union, Faridpur.	1,27	72	13	42	1,27
33. Canalising Balugram-Tentulia Khal under Gopalganj Sub-division, Faridpur.	14,42	12,21	31	1,90	14,42
34. Short circuiting the loops of the Surma river from Gopal to Jugirgaon, Sylhet.	5,46	3,89	2,14	—57	5,46
35. Short circuiting the loops of the river Kushiara from Dighalbagh to Inathganj, Sylhet.	4,95	3,51	..	1,44	4,95

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page..33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
36. Drainage of Piyangul Pargana, Sylhet.	7,13	3,46	4,01	—34	(b)7,13
37. Short circuiting of Surma near Kalamkha, Sylhet.	3,70	38	5	3,27	3,70
38. Re-excavation of Khal for drainage of Sapati Haor and Rai Beel area, Sylhet.	4,22	1,52	1,16	1,54	4,22
39. Improvement of land near Itakhola, Sylhet.	4,99	3,54	70	75	4,99
40. Construction of Embankment from Hangorbhanga bil to Daulatpur, Sylhet.	2,20	..	..	2,20	2,20
41. Construction of an earth bundh across the Ratnar Bhanga, Sylhet.	1,19	93	5	21	1,19
42. Resuscitation of dead and dying river in P. S. Sandwip, Chittagong.	6,77	4,40	15	2,22	6,77
43. Re-excavation of Goblachara Khal in P. S. Hathazari, Chittagong.	1,26	31	..	95	1,26
44. Flood protective Scheme of Akhaura Union in P. S. Kasba, Tippara.	2,14	2,38	1,76	—2,00	(b)2,14
45. Prevention of flooding in Feni Sub-division of Noakhali district.	39,00	6,67	2,28	30,05	39,00
46. Re-excavation of Kuchiamara Kathiar Khal in P. S. Nagarkanda, Faridpur.	3,27	1,32	51	1,44	3,27
47. Construction of regulator-*cum*-lock at the mouth of Bhatiapara Khal in P. S. Kashiani, Faridpur.	1,06	53	10	43	1,06

(b) Revised estimate awaited.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page..33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
48. Construction of Saline Embankment in the coastal area.	(a)	..	15,68	..	15,68
49. Remodelling Embankment from Kaliganj Bazar to Zafarpur.	2,18	..	1,34	84	2,18
50. Remodelling Embankment from Bankal Bridge to Sreerampur.	1,68	..	1,21	47	1,68
51. Remodelling Embankment from Bankal Bridge to Ramdebpur.	2,24	..	1,67	57	2,24
52. Construction of Gross Dam over Chunar River.	4,97	..	5,61	—64(*b*)	4,97
53. Remodelling Embankment from Asa Suni to Hizla along river Marichap.	2,96	..	2,17	79	2,96
54. Remodelling Embankment from Chopra to Bengdha along river Marichap.	1,93	..	2,08	—15(*b*)	1,93
55. Construction of Flood Embankment for protection of Gobrakhali Beel Scheme.	3,19	3,97	4,26	—5,04(*b*)	3,19
56. (a) Emergency repairs to the Embankment from Bastola to Uzirpur.	1,12	..	42	70	1,12
56. Improvement of a Khal between Bhanga and Fatepur, Faridpur.	1,39	1,11	..	28	1,39
57. Construction of a regulator-*cum*-lock over Gharia Daha and re-exavation of certain Khals in P. S. Baliakandi, Faridpur.	8,81	2,59	3,24	2,98	8,81

(a) Estimate not yet sanctioned.

(b) Revised estimate awaited.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page..33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
58. Re-excavation of Mrigi Khal in P. S. Pangsha, Faridpur.	4,46	2,28	1,00	1,18	4,46
59. Re-excavation of a Khal from Pinglakati to Sahe berhat at P.S. Gournadi, Bakerganj.	1,64	71	14	79	1,64
60. Re-excavation of Saicha Mithapur Khal in P.S. Nazirpur, Bakerganj.	2,42	50	38	1,54	2,42
61. Re-excavation of Belbaria Khal in P.S. Kotwali, Bakerganj.	2,01	3,13	..	—1,12 (b)	2,01
62. Re-excaation of Manpasha Latinwar Khal in Jhalakati and Nalchity, Bakerganj.	1,36	62	30	44	1,36
63. Improvement of drainage and flushing of beel Sulangi and other sister beels in P.S. Netrakona, Mymensingh.	1,08	48	..	60	1,08
64. Re-excavation of khal for drainage of Boiral beel in P.S. Muktagacha, Mymensingh.	1,37	82	...	55	1,37
65. Re-excavation of Gobkhali Khal in P. S. Jamalpur, Mymensingh.	3,91	92	..	2,99	3,91
66. Re-excavation of Fulki Khal and other connected channels, Mymensingh.	1,49	17	67	65	1,49
67. Re-excavation of a Khal from Tongi beel in Kanchanmatia river P. S. Nandail, Mymensingh.	1,68	95	38	35	1,68

(b) Revised estimate awaited.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation Embankment and Drainage Works—*contd.*					
68. Re-excavation of Mirgi River for drainage and modification for Boishakari, Kahania and other beels in P.S. Sreebardi, Mymensingh.	11,65	2,38	2,78	6,49	11,65
69. Reclamation of Arial beel scheme, Dacca.	28,80	25,80	16,02	—13,02(*b*)	28,80
70. Re-excavation of a khal in Mauza Banal in P.S. Dhamrai, Dacca.	1,36	38	39	59	1,36
71. Re-excavation of Dewan Khali Khal (Chinadi beel drainage scheme) in P.S. Shibpur, Dacca.	1,60	61	6	93	1,60
72. Improvement of waterways from Narayanganj to Chalna, Dacca.	1,16,01	49	24,93	90,59	1,16,01
73. Reclamation of Nimachar and other adjacent beels, Pabna.	11,71	12,36	20	—85(*b*)	11,71
74. Re-excacvation of a drainage channel from Chalan beel area in Rajshahi and from river Basini to Gumati at Katabari, Pabna.	1,45	1,32	..	13	1,45
75. Re-excavation of drainage channel from Basherpata Kole and other adjoining beel areas, Pabna.	2,01	61	93	47	2,01
76. Re-excavation of a drainage channel from Chinidanga and Santoil beel, Pabna.	3,04	1,22	1,18	64	3,04

(b) Revised estimate awaited.

APPENDIX A.—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
76A. Re-excavation of Kumrkhali Khal, Bakerganj.	(*a*)	30	1,05	..	1,35
77. Re-excavation of a drainage channel to the river Korotoya at Talgachihat to the river Gohala, Pabna.	1,05	..	..	..	..
78. Excavation of Khal for flushing and drainage of Jalka (Chatra) beel in P. S. Atgharia, Pabna.	2,06	..	49	1,57	2,06
79. Re-excavation of a drainage channel from Saidpur to Bidipur and beel Chandrabati to Roer beel, Rajshahi.	1,65	1,37	9	19	1,65
80. Re-excavation of a drainage channel from Kanargari and Bariakola to river Narada, Rajshahi.	2,42	1,08	1,81	—47(*b*)	2,42
81. Re-excavation of a drainage channel from Chowber Mahishgari beel in P.S. Dhunat, Bogra.	2,72	18	10	2,44	2,72
82. Cherulia and Pechulia Khal, Bogra.	1,24	35	26	63	1,24
83. Drainage of Panchnala Koya beel in P. S. Saidpur, Rangpur.	4,51	3,02	1,03	46	4,51
84. Construction of Kumarnia bundh in P.S. Gaibandha, Rangpur.	1,50	1,20	98	—68(*b*)	1,50
85. Deolia Dudkhoa beel drainage scheme, Rangpur.	3,18	1,55	1,19	44	3,18
86. Sarala Chalunia beel scheme, Rangpur.	1,79	1,00	80	—1(*b*)	1,79

(a) Estimate not yet sanctioned.

(b) Revised estimate awaited.

APPENDIX A.—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*contd.*					
87. Patharaj bundh irrigation scheme, Dinajpur.	7,06	2,33	75	3,98	7,06
88. Kanchan beel drainage scheme, Dinajpur.	1,22	..	94	28	1,22
89. Improvement of Naragati Khal Jessore.	2,05	1,56	1,67	—1,18(b)	2,05
90. Bara beel and other beels drainage scheme, Jessore.	5,04	4,85	1,63	—1,44(*b*)	5,04
91. Re-excavation of Malar Khal, Khulna.	1,03	39	30	34	1,03
92. Construction of flood embankment at Gobra Khal, Khulna.	3,19	3,98	4,26	—5,05(*b*)	3,19
93. Improvement of Alaipurkhal, Khulna.	5,64	2,74	2,14	76	5,64
94. Re-excavation of canals in Bisha Union in P. S. Atrai, Rajshahi.	1,04	49	22	33	1,04
(2) Unproductive.					
95. Extension of Kalapani Embankment in Rangpur.	13,30	9,56	76	2,98	13,30
96. Gaibandha Protection Scheme in Rangpur.	2,50	1,06	19	1,25	2,50
97. Comprehensive Drainage Scheme for Faridpur (1st phase).	4,35,00	22,40	49,13	3,63,47	4,35,00
98. Pilot protection of afforestation	1,60	72	1,02	—14(*b*)	1,60
99. Raised platforms in Rural areas	3,80	5,28	1,20	—2,68(*b*)	3,80
100. Dredging of the Gumti river in Tippera.	97,49	21,40	16,43	59,66	97,49
101. Strengthening the Gumti Embankment in Tippera.	32,86	16,21	8,83	7,82	32,86

(b) Revised estimate awaited.

APPENDIX A.—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—*concld.*					
Miscellaneous Irrigation Schemes—concld.					
102. Flood Control in Dakatia and little Feni river in Noakhali.	2,44,25	19,60	14,58	2,10,07	2,44,25
103. Marginal Embankment along with the right bank of Sutki Nadi in Sylhet.	22,04	15,07	5,29	1,68	22,04
104. Improvement of Ghungar Nadi in P.S. Burichang, Tippera.	71,78	18,30	20,50	32,98	71,78
114. Construction of flood Embankment along with right bank of the Jamurea from Gaibandha town, Rangpur.	(*a*)	1,59	..	..	1,59
115. Gathakata-Dariapur-Jaganathpur Embankment in Rajshahi.	(*a*)	..	..	..	..
116. Kurigram Protection Scheme, Rangpur.	(*a*)	1,94	17	..	2,11
Development Schemes Financed from National Savings Allocation.					
117. Improvement of Harunaipur haor for Boro cultivation, Mymensingh.	3,43	1,04	56	1,83	3,43
118. Re-excavation of Hudrakhali Khal, Noakhali.	2,61	62	64	1,35	2,61
119. Re-excavation of Barganikhal from Arakan Road to Chamaudaria Khal, Chittagong.	2,27	13	14	2,00	2,27
120. Re-excavation of Pallibara and other Khals, Faridpur.	2,37	56	13	1,68	2,37
121. Re-excavation of Charamaddi Khal, Bakerganj.	1,23	25	57	41	1,23
122. Khaijanpur Bund Scheme in Bogra.	1,00	10	46	44	1,00
123. Construction of bridge-*cum* regulator over Kumiradaha Khal in P.S. Shibganj.	(*a*)	..	42	..	42
Total 68.—Construction, etc., works	59,02,38	16,55,95	9,19,17	33,64,39	59,39,51

(*a*) Estimate not yet sanctioned.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work. 1	Amount of sanctioned estimate. 2	Expenditure to end of 1957-58. 3	Expenditure during 1958-59. 4	Further liabilities as per estimate. 5	Total expenditure estimated (cols. 3 to 5). 6
80.—Town Development Schemes.					
124. Development of Industrial area at Tejgaon.	37,15	30,74	20	6,21	37,15
125. Development of Commercial and business areas near Motijheel.	25,19	14,79	6,72	3,68	25,19
126. Development of Private residential area at Dhanmandai.	18,97	37,21	5,33		42,54
127. Nawabpur Road Extension and Shopping Centre, Dacca.	7,35	10,30	53		10,83
128. Development of an area for Provincial Police Head quarters and Central Government Offices and staff quarters at Rajarbagh, Dacca.	35,27	34,38	2,55		36,93
129. Construction of a market near Azimpura Staff Colony.	21,97	27,13	—5		27,08
130. Re-alignment of Dilkhusa Road	6,76	1,34	..	5,42	6,76
131. Re-alignment of Satmasjid Road	2,32	2,37	..		2,37
132. Development of Industrial area of Chittagong.	32,38	30,53	—2,80	4,65	32,38
133. Development of Commercial area at Chittagong.	29,77	22,09	—6,51	14,19	29,77
134. Development of Godown area at Chittagong.	16,01	9,17	—2,61	9,45	16,01
135. Development of residential area at Chittagong.	7,58	13,15	—1,18		11,97
136. Extension of Chittagong Development area and Development of 160 acres of land for officers and staff quarters of Central Government, etc.	80,37	32,71	1,83	45,83	80,37
137. Development of Private Tanneries, Dacca.	3,79	2,13	—74	2,40	3,79
138. Removal and reconstruction of Dacca Sporting Association and other playgrounds at Dacca.	3,71	2,97	..	74	3,71
139. Construction of staff quarters at Azimpura.	(a)	6,41	5,70		12,11
140. Construction of staff quarter at Maghbazar.	(a)	7,77	3,41		11,18
141. Development of Cox Bazar ..	(a)	..	2,18		2,18
142. Construction of semi-permanent Family quarter at Nilkhet.	(a)	3,36	..		3,36
143. Construction of staff quarters at Cooli Road.	(a)	..	2,41		2,41
Total 80.—Town Development Schemes.	3,28,59	2,88,55	16,97	92,57	3,98,09

(a) Estimate not yet sanctioned.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works Outside the Revenue Account.					
144. Additions and alterations to the Eden Buildings, including lightning conductors.	8,67	15,31	..	..	15,31
145. Construction of quarters for the accommodation of Officers, staff, etc., at Dacca.	1,79,83	1,38,28	..	41,55	1,79,83
146. Construction of sheds for the storage of Medical Stores at Tejgaon.	5,90	7,14	..	..	7,14
147. Hotel Shahbag, Dacca	52,50	46,81	..	5,69	52,50
148. Electrification of 100 roomed Government Hotel at Shahbag.	2,50	4,29	..	..	4,29
149. Re-organisation of Sericulture section.	8,01	..	..	8,01	8,01
150. Construction of Textile Institute at Tejgaon.	20,00	27,62	..	..	27,62
151. Construction of East Bengal Tanning Institute at Hazaribagh	8,19	6,90	..	1,29	8,19
152. Electrification of East Bengal Tanning Institute at Hazaribagh	1,03	63	..	40	1,03
153. Construction of Ceramic Institute at Tejgaon.	11,69	8,69	..	3,00	11,69
154. East Bengal Government Press at Tejgaon.	41,57	35,25	..	6,32	41,57
155. Raising of land at Begumganj for the District Headquarters of Noakhali.	40,97	5,71	..	35,26	40,97
156. Extension of Dak-Bunglow (Ramna Rest House), Dacca.	1,41	2,10	..	..	2,10

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works Outside the Revenue Account.—*contd.*					
157. Road from Motijhil, *via* Fakirapool, Purana Paltan, South of Treanching Ground upto Maghbazar.	4,10	..	..	4,10	4,10
158. Construction of barracks for Government Employees, Kushtia.	1,03	1,00	..	3	1,03
159. Extension of the Law Court Building, Chittagong.	6,10	5,27	..	83	6,10
160. Construction of a Godown for the storage of materials, Dacca.	2,57	16	..	2,41	2,57
161. Electrification of 108-E Type flat, Azimpura.	1,16	91	..	25	1,16
162. Construction of Workshop and Laboratory under point IV Programme at Tejgaon.	(a)	7,70	1,95	..	9,65
163. Construction of Film Studio, Tejgaon.	(a)	1,00	..	..	1,00
164. Central Polytechnic Institute at Tejgaon.	34,26	31,05	..	3,21	34,26
165. Construction of Forms Stores and Publications building at Tejgaon, Dacca.	12,74	4,43	4,43	3,88	12,74
166. Opening of a Cement Concrete Block Making Factory, Dacca.	2,57	16	..	2,41	2,57
167. Construction of New Survey Institute Building at Mainamati, Tippera.	7,17	18	—11	7,10	7,17
168. Construction of staff quarters, attached to East Bengal Government Press, Tejgaon, Dacca	44,31	4,19	5,21	34,91	44,31
169. Extension of the Dak-Bunglow, Chittagong.	3,08	2,51	..	57	3,08

(a) Estimate not yet sanctioned.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works Outside the Revenue Account—*contd.*					
170. Acquisition of Commissioner's Bunglow, Chittagong.	1,35	..	..	1,35	1,35
171. Construction of a New Police Hospital, Dacca.	14,09	14,18	..	..	14,18
172. Construction of three-storied barrack at Rajarbagh, Dacca for the accommodation of 400 constables.	11,64	9,89	..	1,75	11,64
173. Co-operative education and Training Centre in East Pakistan.	9,15	2,83	49	5,83	9,15
174. Chittagong Medical College ..	(a)	..	6,11	..	6,11
175. Construction of a H. E. School Building, Kushtia.	(a)	..	1,34	..	1,34
176. Construction of buildings for Police Lines, Kushtia.	43,50	19	..	43,31	43,50
177. Construction of Nurses quarters attached to Dacca Medical College.	(a)	3,16	7,86	..	11,02
178. Construction of Cabin and Paying Patients Ward in Dacca Medical College.	(a)	1,14	97	..	2,11
179. Construction of hostel building for the Government College, Dacca.	(a)	13,64	31	..	13,95
180. Improvement of Sadar and Sub-divisional Hospitals.	15,54	10,85	5,62	..	16,47
181. Extension of the T. B. Hospitals Building.	(a)	2,03	5,26	..	7,29
182. Construction of Eden Girls' College and Hostel building at Azimpura.	(a)	9,01	7,50	..	16,51

(a) Estimate not yet sanctioned.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

(Figures are in thousand of rupees.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
183. Construction of a new Hostel buildings for the students of Engineering College, Dacca.	(a)	4,63	2,79		7,42
184. Electrification of the Mental Hospital, Pabna.	(a)	1,41	..		1,41
185. Installation of Saw Mill near Kalurghat, Chittagong.	(a)	1,65	3,52		5,17
186. Conversion of Rajshahi Medical School into a College.	(a)	2,03	90		2,93
187. Construction of building for the office of the Director of Land Records and Surveys at Tejgaon, Dacca.	13,45	11,69	..	1,76	13,45
188. Godowns for storing materials, Chittagong.	1,93	61	..	1,32	1,93
189. Construction of quarters for Readers and Lecturers of the Dacca University.	6,87	5,23	..	1,64	6,87
190. Construction of buildings for Botany, Biology and Zoology Department of the Murari Chand College, Sylhet.	3,18	1,78	..	1,40	3,18
191. Acquisition of additional land and construction of buildings for accommodation of married and bachelor workers in connection with the expansion of Government Dockyard at Narayanganj.	7,59	89	..	6,70	7,59
192. Additions and alterations to the Jagannath Hall to convert it into East Bengal Legislative Assembly Hall.	2,79	3,52	..		3,52

(a) Estimate not yet sanctioned.

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
193. Extension of the Circuit House (Block No. 8) including one garage for 4 cars, one servant's quarter, one store room, etc. in the compound of Circuit House, Dacca.	1,49	1,35	..	14	1,49
194. Constructing barracks over the ground floors of 8 existing single Men's Barrack at peelkhana Dacca.	(a) 4,90	5,06	..	(c)	5,06
195. Light story over the Fazlul Haq Muslim Hall, Dacca.	7,94	8,22	—6	(c)	8,16
196. Light story over the existing building of Dacca Hall, Dacca.	6,91	5,51	..	1,40	6,91
197. Dacca Engineering College	6,15	8,80	2,79	(c)	11,59
198. Aerial Survey of Chittagong	1,78	..	..	1,78	1,78
199. Dacca Medical college	(a) 2,00	11,12	6,32	(c)	17,44
200. Development of Cox's Bazar as Sea Side Resort.	67,60	4,09	..	63,51	67,60
201. Construction of semi-permanent Barracks at Plassey.	(a) 4,00	17,55	..	(c)	17,55
202. Construction of quarters of the staff of the Communication and Building Department, Chittagong.	(a) 4,48	5,04	..	(c)	5,04
203. Extension of the Police Hospital Sylhet.	1,21	11	..	1,10	1,21
204. Development of consulate Zone (Dacca).	5,09	..	..	5,09	5,09
205. Establishment of Central Workshop of Chittagong.	2,80	2,49	..	31	2,80
206. Construction of Chittagong Rangamati Road (Portion under Chittagong Division).	31,77	41,52	7,09	(c)	48,61

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
207. Improvement of Mymensingh-Haluaghat Road.	75,14	49,20	8,22	17,72	75,14
208. Construction of Bridges of Sylhet, Sunamganj.	20,00	18,90	1,68		20,58
209. Improvement of Satkhira-Illishpur Road.	9,29	12,78	1,26		14,04
210. Improvement of Begumganj-Dagan Bhuiya-Feni Road.	43,82	38,45	7,12		45,57
211. Improvement of Darsana-Jibannagar Road, Kushtia.	4,64	3,79	29	56	4,64
212. Improvement of Tetulia-Boda-Panchgarh Road, Dinajpur.	21,15	10,69	81	9,65	21,15
213. Improvement of Mirzapur-Joydebpur Road.	1,70,96	1,25,35	8,33	37,28	1,70,96
214. Construction of Road from Ramgarh to Dhoom, Chittagong.	16,66	14,72	..	1,94	16,66
215. Perozpur-Hularhat Road ..	6,36	5,87	3	46	6,36
216. Bhola station to Bhola Town Road (Earth Work).	8,92	8,58	23	11	8,92
217. Construction of Chittagong-Dohazari-Ramu Arakan Road.	54,68	91,28	22,39		1,13,67
218. Improvement to Meherpur-Krishnanagar Road.	..	4,46	..		4,46
219. Sherpur-Jamalpur-Nalitabari Road.	37,86	33,81	1,75	2,30	37,86
220. Improvement of Churkhai-Atgram-Zakiganj Road.	32,64	29,42	3,21	1	32,64
221. Jessore-Jhenaidah Road ..	60,00	15,07	18,08	26,85	60,00

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
222. Jessore-Narail Road ..	71,33	20,18	4,30	46,85	71,33
223. Birganj-Panchagarh Road ..	83,58	37,46	12,50	33,62	83,58
224. Begumganj-Maizdi Road ..	4,89	6,79	4,10		10,89
225. Brahmanbaria-Nasirnagar Road (Sarail Madhupur).	14,10	43,75	14,15		57,90
226. Santahar-Naogaon-Mohadevpur-Patnitola-Dhamoirhat Road	44,69	13,42	2,17	29,10	44,69
227. Border Road running East to West 75 miles in Garo Hills Foot.	47,40	28,96	5,97	12,47	47,40
228. Pabna-Nagarbari Road ..	87,56	39,61	29,13	18,82	87,56
229. Saidpur-Rangpur-Dharagarh Road.	1,37,48	34,61	12,62	90,25	1,37,48
230. Kurigram-Bhurangamari Road.	11,87	5,53	—30	6,64	11,87
231. Rajshahi-Natore Road ..	57,66	30,68	10,39	16,59	57,66
232. Dacca-Demrah Road ..	36,19	29,37	1,39	5,43	36,19
233. Demrah-Madabdi Road ..	53,28	51,41	6,35		57,76
234. Mirzapur-Tangail Road ..	1,17,92	59,00	5,07	53,85	1,17,92
235. Jessore-Khulna Road ..	81,00	85,10	41,76		1,26,86
236. Road from Narayanganj to New Jute Mill area on the Bank of the Lakhya river.	13,45	11,84	2,44		14,28
237. Improvement of Chittagong-Rangamati Road (Portions under Chittagong Hill Tracts Division).	1,23,09	30,53	2,13	90,43	1,23,09

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil works outside the Revenue Account—*contd.*					
238. Construction of Tongi Bridge	2,55	6,82	—3		6,79
239. Dacca-Aricha-Faridpur Road	4,82,00	98,43	71,01	3,12,56	4,82,00
240. Tongi-Joydevpur Road ..	38,60	11,48	3,65	23,47	38,60
241. Adamji Jute Mills to Demrah Road.	18,79	13,16	40	5,23	18,79
242. Narsingdi-Madhabdi Road ..	21,29	19,76	4,24		24,00
243. Construction of a diversion to Dacca-Narayanganj Road by passing the Dacca City.	6,93	9,53	..		9,53
244. Faridpur-Kamarkhali, Karimpur *via* Madhukhali to Border Road.	36,12	9,84	..	26,28	36,12
245. Improvement of Juri-Sheola Road.	18,14	5,14	..	13,00	18,14
246. Govindaganj-Chatak Road ..	11,67	12,97	..		12,97
247. Faridpur-Madaripur Road ..	1,09,24	9,18	..	1,00,06	1,09,24
248. Faridpur-Bhanga Road ..	82,95	23,98	9,51	49,46	82,95
249. Barisal-Madaripur Road ..	99,00	28,02	15,13	55,85	99,00
250. Magura-Faridpur Road (upto Jessore) Kamarkhali-Magura.	1,90,00	5,59	6,10	1,78,31	1,90,00
251. Chuknagar to Satkhira Road	1,10,00	5,50	3,06	1,01,44	1,10,00
252. Muladuli-Dasura Road ..	12,00	4,16	3,28	4,56	12,00
253. Ullapara-Shahazadpur Road	54,58	11,51	12,38	30,69	54,58
254. Natore-Muladuli Road ..	66,70	15,26	17,87	33,57	66,70
255. Rahanpur-Shivganj-Nawabganj Road.	67,40	3,58	2,80	61,02	67,40

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

(Figures are in thousand of rupees.)

Major head of account and name of work. 1	Amount of sanctioned estimate. 2	Expenditure to end of 1957-58. 3	Expenditure during 1958-59. 4	Further liabilities as per estimate. 5	Total expenditure estimated (cols. 3 to 5). 6
81.—Capital Account of Civil Works outside the Revenue Account—*contd.*					
292. Improvement to Hathazari-Dantmara Road.	13,61	1,13	..	12,48	13,61
293. Improvement to Feni-Chhagalnaya-Suvapur Road.	51,34	42,14	11,00	..	53,14
294. Bogra-Rahabal Road. ..	37,16	7,02	6,66	23,48	37,16
295. Construction of Ghagra-Chandraghona Road.	74,56	21,55	28	52,73	74,56
296. Bogra-Sherpur Road. ..	24,15	5,70	5,78	12,67	24,15
297. Construction of Sewalook-Bandarban-Chimbuk Road. ..	35,75	21,20	..	14,55	35,75
298. Rangamati-Mahalchari Road.	6,55	3	..	6,52	6,55
299. Mahalchchari-Khagrachari-Panchari Road.	6,29	8	..	6,21	6,29
300. Muktagacha-Bancharam-Digpait Road.	10,00	..	..	10,00	10,00
301. Kathiadi-Sambhuganj Road ..	1,67	78	..	89	1,67
302. Comilla-Chandpur Road ..	98,61	39,35	11,50	47,76	98,61
303. Telia ipa-Shaistaganj Road ..	1,75,00	..	..	1,75,00	1,75,00
304. Road works to be executed through the Agency of Pak-Italan Development Corporation Ltd.	7,55,00	..	..	7,55,00	7,55,00
305. Dinajpur Border Road ..	8,28	2,07	—18	6,39	8,28
306. Improvement of Road from Thakurgaon Railway Station.	7,41	1,66	25	5,50	7,41
307. Circular Road connecting Eskaton Road.	5,25	4,37	33	55	5,25
308. Topkhana-Dilkhusa-Toyenbee Circular Road.	3,90	3,15	..	75	3,90
309. Bhanga-Madaripur Road ..	1,18,00	5,62	2,66	1,09,72	1,18,00

APPENDIX A—*contd.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

[Figures are in thousand of rupees.]

Major Head of Account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1957-58.	Expenditure during 1958-59.	Further liabilities as per estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
81.—Capital Account of Civil Works outside the Revenue Account —*concld.*					
310. Goalundo-Rajbari-Faridpur-Magura Road.	1,90,00	16,67	31,69	1,41,64	1,90,00
311. Tejgaon-Tongi Road ..	2,67	1,78	..	89	2,67
312. Holy Family Hospital Road ..	1,68	1,29	..	39	1,68
313. Eskaton Road	3,54	1,71	—3	1,86	3,54
314. Improvement to Cooli Road ..	(a)	1,79	1,65		3,44
315. Improvement to greater Dacca Road.	(a)	4,84	14,01		18,85
316. Improvement to Brahmanbaria Companyganj Road.	(a)	1,00	6,11		7,11
317. Improvement to Narail-Bhatiapara Road.	(a)	1,04	43		1,47
318. Kushtia-Jhenaidah Road ..	(a)	1,10	—88		22
319. Improvement to Khulna-Jessore Road, *via* Chuknagar.	3,50	1,15	93	1,42	3,50
320. Kularhat-Dohazari Road. ..	25,00	7,40	7,63	9,97	25,00
321. Ramu-Coxs' Bazar Road ..	3,71	4,94	34	(c)	5,28
322. Dacca-Chittagong Trunk Road (Fouzdarhat-Zorarganj).	33,15	11,65	16,92	4,58	33,15
323. Sherpur-Ullapara Road ..	(a)	..	3,23		3,23
324. Latu -Jaldhup Road ..	(a)	..	1,39		1,39
325. Latu-Barlekha	(a)	..	2,64		2,64
326. Latu-Sridharpur	(a)	..	1,44		1,44
327. Bhurghata-Madaripur Road .. (Barisal portion).	(a)	..	3,51		3,51
328. Halishahar-Maheshkhali Strand Road.	(a)	..	2,02		2,02
329. Munshiganj-Bhaggyakul Road	(a)	..	4,32		4,32
330. Zinzira-Lohajang Road ..	(a)	..	2,23		2,23
331. Dhamrai-Kaliakair Road ..	(a)	..	2,24		2,24
332. Dhamrai-Saturia	(a)	..	2,92		2,92
333. Shimulia-Dhantara Road ..	(a)	..	2,11		2,11
334. ..	..	1,34,67	1,21,41	12,99,59	15,55,67
Total 81.—Civil Works ..	61,77,74	24,03,82	7,75,73	49,74,88	81,54,43

(a) Estimate not yet sanctioned.

(c) Excess over estimates.

APPENDIX A.—*concld.*

Statement showing details of commitments referred to in paragraph 12 of Part A of the Report (Page 33).

(Figures are in thousand of rupees.)

Major head of account and name of work. 1	Amount of sanctioned estimate. 2	Expenditure to end of 1957-58. 3	Expenditure during the 1958-59. 4	Further liabilities as per estimate. 5	Total expenditure estimated (cols. 3 to 5). 6
81-A.—Capital outlay on Electricity Schemes					
II—Thermo-Electric Schemes.					
335. Chittagong Diesel Project ..	(a)	52,08	52,53	..	1,04,61
336. Siddhirganj Diesel Project ..	(a)	98,33	6,61	..	1,04,94
337. Goalpara Diesel Project ..	(a)	64,89	19,55	..	84,44
338. Siddhirganj Steam Project ..	(a)	79,74	50,48	..	1,30,22
339. Brahmanbaria Electric Supply	(a)	2,71	14	..	2,85
340. Chandpur Electric Supply ..	5,13	1,64	26	3,23	5,13
341. Chittagong Electric Supply ..	(a)	10,08	5,26	..	15,34
342. Dacca-Chittagong Power Interconnections.	(a)	15,42	43,39	..	58,81
343. Rajshahi Electric Supply ..	(a)	2,40	2,44	..	4,84
344. Khulna Electric Supply ..	(a)	2,18	1,69	..	3,87
345. Dinajpur Electric Supply ..	(a)	2,16	1,56	..	3,72
346. Serajganj Electric Supply ..	(a)	47	75	..	1,22
347. Goalpara Steam Station ..	(a)	16,37	76	..	17,13
348. Jessore Electric Supply ..	(a)	2,47	2,73	..	5,20
349. Wood Treatment Plant ..	(a)	..	24	..	24
Total 81-A.—Capital outlay, etc.	5,13	3,50,94	1,88,39	3,23	5,42,56
Total—Commitments ..	1,24,13,84	46,99,26	19,00,26	84,35,07	1,50,34,59

(a) Estimate not yet sanctioned.

APPENDIX B.

Statement showing the outstanding instalments in respect of loans granted by the Provincial Government to (a) Municipalities, and (b) District and other Local Fund Committees as they stood on 30th June, 1959.

Serial No.	Name of the Municipalities and District Boards, etc.	Year of loan sanctioned.	Amount of loan sanctioned.	Opening balance on 1st April 1958.	Amount recovered during the year.	Balance as on 30th June 1958.	Amount falling due including interest but not realised during the year.	Amount and year in which the instalment showing in col. 8 has actually been recovered.	Number of outstanding instalments.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	(a) Municipality, Chandpur.	1931-32	31,000	6,628	1,914	4,714	15,570	..	8 yearly.
2	Do. ..	1940-41	46,000	35,310	..	35,310	27,910	..	10 yearly.
3	Do. ..	1941-42	22,000	18,300	..	18,300	14,683	..	11 yearly.
4	Do. ..	1942-43	27,000	22,459	..	22,459	16,382	..	10 yearly.
5	Do. ..	1951-52	35,000	35,000	..	35,000	21,652	..	7 yearly.
6	Comilla ..	1949-50	25,000	25,000	..	25,000	20,101	..	18 half yearly.
7	Do. ..	1951-52	23,000	23,000	..	23,000	14,251	..	14 half yearly.
8	Cox's Bazar ..	1947-48	50,000	50,000	..	50,000	31,093	..	2 yearly.
9	Dacca ..	1928-29	80,000	33,683	..	33,683	34,688	..	12 half yearly.
10	Do. ..	1945-46	90,000	72,802	..	72,802	71,061	..	6 yearly.
11	Do. ..	1946-47	1,00,000	1,00,000	..	1,00,000	1,23,435	..	1 instalment (full amount).
12	Do. ..	1947-48	1,00,000	80,000	..	80,000	80,000	..	Ditto.
13	Do. ..	1948-49	75,000	65,000	..	65,000	83,280	..	Ditto.
14	Do. ..	1949-50	2,00,000	75,529	..	75,529	93,229	..	Ditto.
15	Do. ..	1951-52	30,000	30,000	..	30,000	37,030	..	Ditto.
16	Do. ..	1951-52	2,03,017	1,68,163	18,413	1,49,750	98,879	..	3 yearly.
17	Do. ..	1952-53	2,00,000	1,47,912	18,806	1,29,106	48,705	..	2 yearly.
18	Do. ..	1953-54	94,800	82,728	6,378	76,350	21,834	..	3 Half yearly.
19	Do. ..	1956-57	97,125	97,125	..	97,125	31,500	..	4 "
20	Do. ..	1957-58	21,148	21,148	..	21,148	9,805	..	1 yearly.
21	Mymensingh ..	1935-36	50,000	23,215	..	23,215	37,519	8,000 in 1959-60	21 Half yearly.
22	Do. ..	1937-38	10,000	5,675	..	5,675	7,510	..	19 "

APPENDIX B—*concld.*

Statement showing the outstanding instalments in respect of loans granted by the Provincial Government to (a) Municipalities, and (b) District and other Local Fund Committees as they stood on 30th June, 1959.

Serial No.	Name of the Municipality, District Board, etc.	Year of loan sanctioned.	Amount of loan sanctioned.	Opening balance on 1st April, 1958.	Amount recovered during the year.	Balance as on 30th June, 1958.	Amount falling due including interest but not realised during the year.	Amount and year in which the instalment showing in column 8 has actually been recovered.	Number of outstanding instalments.
1	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
23	Mymensingh ..	1936-37	60,000	14,588	14,000	588	8,243*	588 in 1959-60	21 Half yearly.
24	Do. ..	1943-44	18,970	13,476	..	13,476	18,025	....	No. of instalment expired.
25	Patuakhali ..	1925-26	11,000	3,647	3,647	..	1,705*	....	It represents interest.
26	Do. ..	1954-55	50,000	50,000	..	50,000	20,221	....	4 yearly.
27	Sylhet	1917-18	90,000	5,576	..	5,576	8,091	....	7 "
28	Do. ..	1950-51	37,000	37,000	17,000	20,000	22,833	15,000 in 1959-60	2 instalments in full which have already been expired.
	(*a*) District and Local Boards.								
1	Dacca	1946-47	48,000	48,000	..	48,000	Terms and conditions of repayment are still under consideration of Government.		
2	Dinajpur ..	1952-53	1,00,000	1,00,000	..	1,00,000	These loans will be adjusted against the dues which the Boards will ultimately receive after final adjustment between the Government of East Pakistan and West Bengal.		
3	Jessore ..	1951-52	50,000	50,000	..	50,000			
4	Faridpur ..	1948-49	2,00,000	1,60,000	..	1,60,000	1,38,495	....	5 yearly.
5	Do. ..	1953-54	2,00,000	2,00,000	..	2,00,000	97,409	....	4 "
6	Khulna ..	1951-52	1,00,000	85,000	..	85,000	79,799	17,052 in 1959-60	12 Half yearly.
7	Do. ..	1951-52	1,00,000	95,000	..	95,000	64,573	16,650 in 1959-60	7 "
8	Do. ..	1951-52	1,50,000	1,42,500	..	1,42,500	96,474	....	7 "
9	Habiganj Local Board	1946-47	50,000	44,494	1,827	42,667	33,112	....	9 yearly.
10	Do. ..	1952-53	30,000	30,000	..	30,000	37,574	....	3 yearly (already expired).

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